



**DRAFT ANNUAL BUDGET OF**

# **West Coast District Municipality**

**2017/18 TO 2019/20  
MEDIUM TERM REVENUE AND  
EXPENDITURE FORECASTS**

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### **ANNEXURE – D – SCOA IMPLEMENTATION PLAN.**

## ABBREVIATIONS AND ACRONYMS

AMR	Automated Meter Reading	ℓ	litre
ASGISA	Accelerated and Shared Growth Initiative	LED	Local Economic Development
BPC	Budget Planning Committee	MEC	Member of the Executive Committee
CBD	Central Business District	MFMA	Municipal Financial Management Act Programme
CFO	Chief Financial Officer	MIG	Municipal Infrastructure Grant
CM	City Manager	MMC	Member of Mayoral Committee
CPI	Consumer Price Index	MPRA	Municipal Properties Rates Act
CRRF	Capital Replacement Reserve Fund	MSA	Municipal Systems Act
DBSA	Development Bank of South Africa	MTEF	Medium-term Expenditure Framework
DORA	Division of Revenue Act	MTREF	Medium-term Revenue and Expenditure Framework
DWA	Department of Water Affairs	NERSA	National Electricity Regulator South Africa
EE	Employment Equity	NGO	Non-Governmental organisations
EEDSM	Energy Efficiency Demand Side Management	NKPIs	National Key Performance Indicators
EM	Executive Mayor	OHS	Occupational Health and Safety
FBS	Free basic services	OP	Operational Plan
GAMAP	Generally Accepted Municipal Accounting Practice	PBO	Public Benefit Organisations
GDP	Gross domestic product	PHC	Provincial Health Care
GDS	Gauteng Growth and Development Strategy	PMS	Performance Management System
GFS	Government Financial Statistics	PPE	Property Plant and Equipment
GRAP	General Recognised Accounting Practice	PPP	Public Private Partnership
HR	Human Resources	PTIS	Public Transport Infrastructure System
HSRC	Human Science Research Council	RG	Restructuring Grant
IDP	Integrated Development Strategy	RSC	Regional Services Council
IT	Information Technology	SALGA	South African Local Government Association
kℓ	kilolitre	SAPS	South African Police Service
km	kilometre	SDBIP	Service Delivery Budget Implementation Plan
KPA	Key Performance Area	SMME	Small Micro and Medium Enterprises
KPI	Key Performance Indicator		
kWh	kilowatt		

## **Part 1 – Annual Budget**

### **1.1 Mayor's Report / Speech**

Will be included in final budget

### **1.2 Council Resolutions**

On 29 March 2017 the Council of West Coast District Municipality met in the Council Chambers to consider the draft annual budget of the municipality for the financial year 2017/18. The Council approved and adopted the following resolutions:

1. The Council of the West Coast District Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:
  - 1.1. The annual budget of the municipality for the financial year 2017/18 and the multi-year and single-year capital appropriations as set out in the following tables:
    - 1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table 10 on page 22;
    - 1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table 11 on page 23;
    - 1.1.3. Budgeted Financial Performance (revenue and expenditure) as contained in Table 13 on page 25; and
    - 1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table 14 on page 27.
  - 1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
    - 1.2.1. Budgeted Financial Position as contained in Table 15 on page 29;
    - 1.2.2. Budgeted Cash Flows as contained in Table 16 on page 31;
    - 1.2.3. Cash backed reserves and accumulated surplus reconciliation as contained in Table 17 on page 31;
    - 1.2.4. Asset management as contained in Table 18 on page 33; and
    - 1.2.5. Basic service delivery measurement as contained in Table 19 on page 34.
2. The Council of the West Coast District Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect the policies.
  - 2.1. All related policies – as set out in Annexure A
3. The Council of the West Coast District Municipality, acting in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2017 the tariffs for services rendered.

4. To give proper effect to the municipality's annual budget, the Council of the West Coast District Municipality approves:
  - 4.1. That cash backing is implemented through the utilisation of a portion of the revenue from the RSC Levy Replacement Grant and water services to ensure that all provisions and unspent conditional grants are cash backed as required in terms of the municipality's funding and reserves policy as prescribed by section 8 of the Municipal Budget and Reporting Regulations.

## **1.3 Chief Financial Officer - Executive Summary**

### **1. Introduction**

The implementation of the Integrated Development Plan is largely reliant on the efficiency of the financial management system, and a strategy to enhance this capacity is necessary.

The principles, Strategic Financial Framework, the Medium Term Expenditure and Revenue Framework (for the next three years) and Capital Investment Programme, are outlined in this section. The emphasis for the initial year, i.e. 2017/2018, is on projects receiving committed funding, and priority projects.

The emphasis ones again will fall on basic service delivery (bulk water supply & road agency services), social well-being (firefighting services & disaster management) and good governance and financial viability. Local economic development shall be encouraged as it could have a spillover effect, which will be beneficial to the municipality as a whole, triggering more investment.

The draft budget was compiled before Provincial allocations to municipalities were published. These figures will be adjusted in the final budget to be approved in May 2017.

### **2. Arrangements**

The following arrangements regarding Resources and Guidelines will receive attention:

#### **2.1 Inventory of Resources**

##### **2.1.1 Staff**

- a) An organizational structure for the finance department will be regularly reviewed.
- b) Training of staff will be performed in terms of a Skills Development Plan.

##### **2.1.2 Supervisory Authority**

The Finance Committee deals with all financial issues. The Municipal Manager is the Accounting Officer, and is therefore responsible for financial management. The Chief Financial Officer will however be tasked with the day-to-day management of the Finance directorate in terms of his/her Performance agreement. The Audit Committee will perform a Monitoring and Evaluation function of External, Internal and Performance audit procedures and control systems.

### 2.1.3 Systems

- a) Debtors Billing, Receipting, Creditors and Main Ledger transactions is performed on the SAMRAS (DB4) Data Processing System. The compatibility of the system with Council's specifications will be regularly reviewed, inclusive of support services (hardware and software), and training for staff on the applications utilized.
- b) Payroll function is managed on the SAMRAS (DB4), and will suffice for the next three years.
- c) SAMRAS (DB4) will be used as an Assets management system. Reconciliations are performed on a monthly basis.
- d) Grant management, Investments, Cash at Bank (reconciliation), and External Loans will be managed with SAMRAS (DB4).

### 2.1.4 Accommodation

- a) *Offices*: This space is restricted.
- b) *Registry*: Is shared with the other Departments in close proximity to Finance.
- c) *Archives*: An archiving system in place and conforms to legislation.

### 2.2 Management Guidelines

The formulation and adoption by Council of Policies and Bylaws to guide management towards the attainment of the vision and mission of the Municipality is a crucial aspect.

The following policies will be reviewed on a regular basis:

- a) *Supply Chain Management Policy* - conforming to National legislation (including the Preferential Procurement Policy Framework Act, Broad Based Black Economic Empowerment Act, and Municipal Finance Management Act) and Council's own vision;
- b) *Investment Policy* - conforming to the guidelines supplied by the Institute of Municipal Finance Officers and the Municipal Finance Management Act;
- c) *Tariff Policy* - conforming to the principles contained in the Municipal Systems Act;
- d) *Rates Policy* - conforming to the principles outlined in the Property Rates Act, regulations;
- e) *Credit Control and Debt Collection Policy* - in accordance with the Municipal Systems Act and Case studies in this respect;
- f) *Indigent Policy* - from the National guidelines on this aspect;
- g) *Asset Management Policy* - to promote the efficient use and effective control over Municipal assets, in terms of the Guidelines supplied by the Institute of Municipal Finance Officers, Local Government Capital Asset Management Guidelines and the Accounting Standards Board.

Legislation requires that certain policies e.g. Credit control and Debt collection be supported by Bylaws, to assist enforcement.



### 3. Strategy

Strategies to be employed to improve the financial management efficiency and the financial position are as follows:

#### *3.1 Financial Guidelines and Procedures*

The Accounting policies will be reviewed to conform to the provisions contained in the Municipal Finance Management Act, and the Guidelines supplied by the Department of Finance and Accounting Standards Board. Standard operating procedures (SOP's) to give effect to these policies will be compiled. These Procedures will be aligned with Council's policies regarding the various aspects.

#### *3.2 Financing*

##### *3.2.1 Operating:*

Revenue to finance the operating budget is mainly attributed to bulk water supply, interest from investments, RSC Levy Replacement Grant and Equitable Share and agency services in respect of road maintenance.

##### *3.2.2 Capital:*

Capital expenditure is funded through revenue contributions.

#### *3.3 Revenue raising*

##### *3.3.1 Tariffs:*

Tariffs for all services will be reviewed to conform to the principles contained in the Tariff policy, the Indigent policy and National guidelines in respect of the provisions of Free Basic Services.

##### *3.3.2 RSC Levy Replacement Grant:*

The District municipalities in the Western Cape will receive a higher than inflation increase of the grant within the medium to long term. This is due to the combined efforts of all district municipalities' relevant stakeholders such as National and Provincial Treasuries. This increase forms part of the revenue budget for subsidies and transfers.

#### *3.4 Asset Management:*

All assets will be managed in terms of the applicable policy from Council. The municipality has a GRAP compliant Asset Register and will utilize internal sources to perform the yearly asset counts, revision of useful lives, condition assessments of assets. The Asset Register is updated on a monthly basis. The above procedures is done to mitigate risks and to segregate duties. The obsolescence and redundancy of assets are regularly monitored, with adequate replacement cycles being instituted, where applicable and affordable.

### *3.5 Cost-effectiveness*

The Expenditure / Income and Supply Chain Management divisions will be tasked to perform cost cutting exercises as per Circular 82 from National Treasury, major expenditure, goods and services, in respect of projects and continuous contracts, to ensure Council obtains maximum benefit. The applicable policies will provide the guidelines in this respect.

## **4. Ensuring Financial Viability**

### **4.1 Financial Position**

#### *4.1.1 Cash Position:*

Council has sufficient cash resources available to meet its medium to long term needs. Certain resources / cash are representative of Provisions set aside for specific purposes e.g. bad debts, post – employment health care benefits and employee benefit accruals (performance bonuses and bonuses), current portion of long term liabilities and unspent funds held by Council in respect of Government Grants. The utilization of these monies to finance operating expenses, and projects other than their directed use is not permissible.

#### *4.1.2 Accumulated Surplus:*

On average sixty one percent (61%) of the accumulated surplus represent cash and cash equivalents over the MTREF. A cash deficit in year one and surpluses in years two and three is forecast after deducting non-cash items such as depreciation and adding the redemption of borrowings to the operating budget. Capital expenditure financed from accumulated surplus will be continually monitored to ensure that this resource will remain financially viable and sustainable.

#### *4.1.3 Debtors:*

The implementation of the procedures in terms of the Credit control and Debt collection Policy has facilitated the management of cash flow, and place Council in a position to finance operation expenses.

#### **4.1.4 Rates and Tariffs**

The structure of Tariffs will be implemented in accordance with the applicable Council Policy documents.

#### **4.1.5 Equitable Share Allocation**

One of Council's sources of revenue to finance its operating budget is the RSC Levy Replacement Grant. Increased allocations in terms of the Division of Revenue Act were published for the next three years.

#### 4.2 Operating Expenses

The following table details the operating expenditure for the medium term revenue and expenditure framework:

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Employee costs	117 936	132 635	146 033	159 017	157 234	149 372	149 372	172 555	181 970	192 524
Remuneration of councillors	5 045	5 883	6 153	6 947	6 287	5 973	5 973	6 003	6 357	6 726
Depreciation & asset impairment	10 548	12 695	13 598	14 616	14 616	13 885	13 885	13 919	14 476	15 199
Finance charges	11 818	10 454	8 943	9 299	12 017	11 416	11 416	12 287	12 779	13 417
Materials and bulk purchases	42 411	66 706	92 823	71 177	81 825	77 734	77 734	71 761	75 499	80 346
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	67 786	65 271	92 900	82 994	75 381	71 612	71 612	77 900	84 995	87 198
<b>Total Expenditure</b>	<b>255 544</b>	<b>293 644</b>	<b>360 449</b>	<b>344 050</b>	<b>347 360</b>	<b>329 992</b>	<b>329 992</b>	<b>354 425</b>	<b>376 075</b>	<b>395 411</b>

#### 4.3 Operating Revenue

The following table details the operating revenue less capital transfers for the medium term revenue and expenditure framework:

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	92 630	107 439	113 875	112 744	113 257	113 257	113 257	123 020	133 542	146 965
Investment revenue	10 025	13 526	17 176	8 663	8 663	8 663	8 663	13 885	14 024	14 164
Transfers recognised - operational	77 567	80 847	88 624	87 024	90 334	90 334	90 334	90 115	95 502	95 566
Other own revenue	110 648	126 627	154 719	138 303	137 790	137 790	137 790	127 507	133 232	139 748
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>290 870</b>	<b>328 439</b>	<b>374 394</b>	<b>346 734</b>	<b>350 043</b>	<b>350 043</b>	<b>350 043</b>	<b>354 527</b>	<b>376 300</b>	<b>396 443</b>

## 4.4 Grant Receivable

The following table details the grants receivable for the medium term revenue and expenditure framework:

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>										
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		77 093	80 010	86 138	86 904	87 047	87 047	89 875	95 142	95 086
Local Government Equitable Share		72 626	75 984	80 458	82 194	82 194	82 194	84 972	88 303	91 217
Finance Management		1 250	1 250	1 250	1 250	1 250	1 250	1 250	4 124	1 000
Municipal Systems Improvement		890	934	787	—	143	143	—	—	—
EPWP Incentive		1 000	1 000	1 000	1 036	1 036	1 036	1 100	—	—
Rural asset management system		—	—	2 199	2 424	2 424	2 424	2 553	2 715	2 869
fresh water tanks		1 327	842	444	—	—	—	—	—	—
<b>Provincial Government:</b>		475	837	603	120	2 287	2 287	240	360	480
Finance Management Capacity Building		475	837	551	120	120	120	—	—	—
Capacity Building Health Services		—	—	51	—	129	129	—	—	—
Finance Management Support		—	—	—	—	2 038	2 038	240	360	480
fresh water tanks		—	—	—	—	—	—	—	—	—
<b>District Municipality:</b>		—	—	—	—	—	—	—	—	—
[insert description]		—	—	—	—	—	—	—	—	—
<b>Other grant providers:</b>		—	—	1 882	—	1 000	1 000	—	—	—
Other		—	—	1 882	—	—	—	—	—	—
Working for Water		—	—	—	—	1 000	1 000	—	—	—
<b>Total Operating Transfers and Grants</b>	5	77 567	80 847	88 624	87 024	90 334	90 334	90 115	95 502	95 566
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		10 305	3 571	—	—	—	—	—	—	5 000
Regional Bulk Infrastructure		10 305	3 571	—	—	—	—	—	—	5 000
Other capital transfers/grants [insert desc]		—	—	—	—	—	—	—	—	—
<b>Provincial Government:</b>		—	—	—	—	—	—	1 450	—	—
Fire Services Capacity Building Grant		—	—	—	—	—	—	1 450	—	—
<b>District Municipality:</b>		—	—	—	—	—	—	—	—	—
[insert description]		—	—	—	—	—	—	—	—	—
<b>Other grant providers:</b>		—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—
<b>Total Capital Transfers and Grants</b>	5	10 305	3 571	—	—	—	—	1 450	—	5 000
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		87 872	84 418	88 624	87 024	90 334	90 334	91 565	95 502	100 566

## 5. Capital Investment Programme

Municipal Vote/Capital project	Program/Project description	Asset Class	2017/18 Medium Term Revenue & Expenditure Framework			Project information	
			Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Ward location	New or renewal
<b>R thousand</b>		3					
<b>Parent municipality:</b>							
List all capital projects grouped by Municipal Vote							
<b>Technical services</b>	Vehicles	Transport Assets	750	1 000	1 000	WCDM	new
<b>Technical services</b>	Flow meters and Instrumentation	Machinery and Equipment	250	250	250	WCDM	new
<b>Technical services</b>	Network and Communication	Machinery and Equipment	80	250	250	WCDM	new
<b>Technical services</b>	Valves	Machinery and Equipment	1 350	1 500	1 500	WCDM	new
<b>Technical services</b>	Pipe replacement	Machinery and Equipment	1 600	1 200	6 200	WCDM	new
<b>Technical services</b>	Pump and Motor replacement	Machinery and Equipment	220	220	220	WCDM	new
<b>Technical services</b>	Tools	Machinery and Equipment	100	100	85	WCDM	new
<b>Technical services</b>	Lab and Dos equipment	Machinery and Equipment	85	100	100	WCDM	new
<b>Technical services</b>	Housing : Upgrade kitchens / bedrooms	Machinery and Equipment	90	95	100	WCDM	new
<b>Corporate &amp; Community services</b>	Other Assets	Community Facilities	1 451	—	—	WCDM	new
<b>Technical services</b>	Other Assets	Operational Buildings	264	—	—	WCDM	new
<b>Financial services</b>	Other Assets	Licences and Rights	1 950	—	—	WCDM	new
<b>Municipal Manager &amp; Council</b>	Other Assets	Computer Equipment	114	16	16	WCDM	new
<b>Corporate &amp; Community services</b>	Other Assets	Computer Equipment	26	18	20	WCDM	new
<b>Financial services</b>	Other Assets	Computer Equipment	117	—	—	WCDM	new
<b>Corporate &amp; Community &amp; Financial services</b>	Other Assets	Furniture and Office Equipment	517	982	1 653	WCDM	new
<b>Parent Capital expenditure</b>			8 965	5 731	11 394		

## 6. Long-term financial plan 2015/2024

INCA drafted a long-term financial plan for the municipality with funds provided by Provincial Treasury. The recommendations were taken into consideration when this budget was compiled.

## 7. Conclusion

This budget contains realistic and credible revenue and expenditure forecasts **(especially in the current economic environment)** which should provide a sound basis for improved financial management and institutional development as well as service delivery improvements and implementation. The strategy towards cash backing will certainly ensure the sustainability of the municipality over the medium to long-term.

**Table 1 Consolidated Overview of the 2017/18 MTREF**

R thousand	Adjustment Budget 2016/17	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Total Operating Revenue	350,043,337	355,977,010	376,300,320	401,442,537
Total Operating Expenditure	347,360,037	354,425,110	376,075,258	395,410,785
<i>Surplus / (Deficit for the year)</i>	2,683,300	1,551,900	225,062	6,031,752
Total Capital Expenditure	11,304,780	8,964,500	5,730,500	11,393,700

Total operating revenue has increased by R5 million for the 2017/18 financial year when compared to the 2016/17 Adjustments Budget. For the two outer years, operational revenue will increase by R51 million over the MTREF when compared to the 2016/17 financial year.

Total operating expenditure for the 2017/18 financial year has been appropriated at R354.4 million and translates into a budgeted surplus of R1.5 million. When compared to the 2016/17 Adjustments Budget, operational expenditure has increased by R7 million in the 2017/18 budget and increased by R29 million in 2018/19 and increased by R48 million for 2019/20 of the MTREF. The operating surpluses for the two outer years are R0.225 million and R6.032 million. These surpluses will be used to fund capital expenditure and to further ensure cash backing of provisions.

The capital budget was R11.3 million for 2016/17. The capital programme decreases to R8.9 million in 2017/18. Capital expenditure in each of the MTREF years will mainly be funded from internally generated funds or own revenue.

## 1.4 Operating Revenue Framework

For West Coast to continue improving the quality of services provided to its customers it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The expenditure required to address challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Growth in the municipal area and continued economic development;
- Efficient revenue management, which aims to ensure a 98 per cent annual collection rate for service charges;
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;
- Increase ability to extend new services and recover costs;
- Tariff policies of the Municipality.

The following table is a summary of the 2017/18 MTREF (classified by main revenue source):

**Table 2 Summary of revenue classified by main revenue source**

Description R thousands	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	92 630	107 439	113 875	112 744	113 257	113 257	113 257	123 020	133 542	146 965
Investment revenue	10 025	13 526	17 176	8 663	8 663	8 663	8 663	13 885	14 024	14 164
Transfers recognised - operational	77 567	80 847	88 624	87 024	90 334	90 334	90 334	90 115	95 502	95 566
Other own revenue	110 648	126 627	154 719	138 303	137 790	137 790	137 790	127 507	133 232	139 748
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>290 870</b>	<b>328 439</b>	<b>374 394</b>	<b>346 734</b>	<b>350 043</b>	<b>350 043</b>	<b>350 043</b>	<b>354 527</b>	<b>376 300</b>	<b>396 443</b>

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

Grants and service charge revenues comprise sixty percent (60%) of the total revenue mix. In the 2017/18 financial year, revenue from grants and services charges totaled R213 million. This increases to R229 million in 2018/19 and increases to R242 million in 2019/20. The third largest sources is 'other revenue' which consists of various items such as income received from permits and licenses, building plan fees, connection fees and agency services (roads).

Operating grants and transfers totals R90 million in the 2017/18 financial year and steadily increases to R95 million by 2019/20.

The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:

**Table 3 Operating and Capital Transfers and Grant Receipts**

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
National Government:		77 093	80 010	86 138	86 904	87 047	87 047	89 875	95 142	95 086
Local Government Equitable Share		72 626	75 984	80 458	82 194	82 194	82 194	84 172	88 303	91 217
Finance Management		1 250	1 250	1 250	1 250	1 250	1 250	1 250	4 124	1 000
Municipal Systems Improvement		890	934	787	—	143	143	—	—	—
EPIWP Incentive		1 000	1 000	1 000	1 036	1 036	1 036	1 100	—	—
Rural asset management system		—	—	2 199	2 424	2 424	2 424	2 553	2 715	2 869
fresh water tanks		1 327	842	444	—	—	—	—	—	—
Provincial Government:		475	837	603	120	2 287	2 287	240	360	480
Finance Management Capacity Building		475	837	551	120	120	120	—	—	—
Capacity Building Health Services		—	—	51	—	129	129	—	—	—
Finance Management Support		—	—	—	—	2 038	2 038	240	360	480
fresh water tanks		—	—	—	—	—	—	—	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
[insert description]		—	—	—	—	—	—	—	—	—
Other grant providers:		—	—	1 882	—	1 000	1 000	—	—	—
Other		—	—	1 882	—	—	—	—	—	—
Working for Water		—	—	—	—	1 000	1 000	—	—	—
<b>Total Operating Transfers and Grants</b>	5	77 567	80 847	88 624	87 024	90 334	90 334	90 115	95 502	95 566
<b>Capital Transfers and Grants</b>										
National Government:		10 305	3 571	—	—	—	—	—	—	5 000
Regional Bulk Infrastructure		10 305	3 571	—	—	—	—	—	—	5 000
Other capital transfers/grants [insert desc]		—	—	—	—	—	—	—	—	—
Provincial Government:		—	—	—	—	—	—	1 450	—	—
Fire Services Capacity Building Grant		—	—	—	—	—	—	1 450	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
[insert description]		—	—	—	—	—	—	—	—	—
Other grant providers:		—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—
<b>Total Capital Transfers and Grants</b>	5	10 305	3 571	—	—	—	—	1 450	—	5 000
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		87 872	84 418	88 624	87 024	90 334	90 334	91 565	95 502	100 566

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of the municipality.

Municipalities must justify in their budget documentation all increases in excess of the 6 per cent upper boundary of the South African Reserve Bank's inflation target. Excessive increases are likely to be counterproductive, resulting in higher levels of non-payment.

The percentage increases of Water bulk tariffs are beyond the mentioned inflation target. Given that these tariff increases are determined by external agencies, the impacts they have on the municipality's bulk water supply are largely outside the control of the municipality.

It must also be appreciated that the consumer price index, as measured by CPI, is not a good measure of the cost increases of goods and services relevant to municipalities. The basket of goods and services utilized for the calculation of the CPI consist of items such as food, petrol and medical services, whereas the cost drivers of a municipality are informed by items such as the cost of remuneration, bulk purchases of water, petrol, diesel, chemicals, cement etc. The current challenge facing the municipality is managing the gap between cost drivers and tariffs

levied, as any shortfall must be made up by either operational efficiency gains or service level reductions.

#### 1.4.1 Sale of Water and Impact of Tariff Increases

South Africa faces similar challenges with regard to water supply as it did with electricity, since demand growth outstrips supply. Consequently, National Treasury is encouraging all municipalities to carefully review the level and structure of their water tariffs to ensure:

- Water tariffs are fully cost-reflective – including the cost of maintenance and renewal of purification plants, water networks and the cost associated with reticulation expansion;
- Water tariffs are structured to protect basic levels of service and ensure the provision water; and
- Water tariffs are designed to encourage efficient and sustainable consumption.

Better maintenance of infrastructure, new pipeline construction, desalination plant and cost-reflective tariffs will ensure that the supply challenges are managed in future to ensure sustainability. Bulk water tariffs will increase on average with 6.20 per cent from 1 July 2017.

**Table 4 Proposed Water Tariffs**

CATEGORY	CURRENT TARIFFS 2016/17	PROPOSED TARIFFS 2017/18
	Rand per kℓ	Rand per kℓ
<b>Bulk Sales</b>		
Water Sales - All Municipalities (Water Restrictions 0%)	5.00	5.31
Water Sales - All Municipalities (Water Restrictions 5%)	5.18	5.50
Water Sales - All Municipalities (Water Restrictions 10%)	5.40	5.73
Water Sales - All Municipalities (Water Restrictions 15%)	5.61	5.96
Water Sales - All Municipalities (Water Restrictions 20%)	5.88	6.24
Water Sales - All Municipalities (Water Restrictions 25%)	6.17	6.55
Water Sales - All Municipalities (Water Restrictions 30%)	6.50	6.90
Water Sales - All Municipalities (Water Restrictions 35%)	6.88	7.31
<b>Private users</b>		
Water Sales - All Municipalities (Water Restrictions 0%)	6.25	6.64
Water Sales - All Municipalities (Water Restrictions 5%)	6.48	6.88
Water Sales - All Municipalities (Water Restrictions 10%)	6.74	7.16
Water Sales - All Municipalities (Water Restrictions 15%)	7.02	7.46



CATEGORY	CURRENT TARIFFS 2016/17	PROPOSED TARIFFS 2017/18
	Rand per kℓ	Rand per kℓ
Water Sales - All Municipalities (Water Restrictions 20%)	7.36	7.82
Water Sales - All Municipalities (Water Restrictions 25%)	7.71	8.19
Water Sales - All Municipalities (Water Restrictions 30%)	8.13	8.63
Water Sales - All Municipalities (Water Restrictions 35%)	8.60	9.13

## 1.5 Operating Expenditure Framework

The municipality's expenditure framework for the 2017/18 budget and MTREF is informed by the following:

- The asset renewal strategy and the repairs and maintenance plan;
- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programme is aligned to the asset renewal strategy;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Strict adherences to the principle of no project plan *no budget*. If there is no business plan no funding allocation can be made.
- Long-term financial plan.

The following table is a high level summary of the 2017/18 budget and MTREF (classified per main type of operating expenditure):

**Table 5 Summary of operating expenditure by standard classification item**

Description R thousands	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Employee costs	117 936	132 635	146 033	159 017	157 234	149 372	149 372	172 555	181 970	192 524
Remuneration of councillors	5 045	5 883	6 153	6 947	6 287	5 973	5 973	6 003	6 357	6 726
Depreciation & asset impairment	10 548	12 695	13 598	14 616	14 616	13 885	13 885	13 919	14 476	15 199
Finance charges	11 818	10 454	8 943	9 299	12 017	11 416	11 416	12 287	12 779	13 417
Materials and bulk purchases	42 411	66 706	92 823	71 177	81 825	77 734	77 734	71 761	75 499	80 346
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	67 786	65 271	92 900	82 994	75 381	71 612	71 612	77 900	84 995	87 198
<b>Total Expenditure</b>	<b>255 544</b>	<b>293 644</b>	<b>360 449</b>	<b>344 050</b>	<b>347 360</b>	<b>329 992</b>	<b>329 992</b>	<b>354 425</b>	<b>376 075</b>	<b>395 411</b>

The budgeted allocation for employee related costs for the 2017/18 financial year totals R172.5 million, which equals 48.6 per cent of the total operating expenditure. This budget adds a salary increase of 8 per cent for the 2017/18 financial year. An annual increase of 5.9 and 5.8 per cent respectively has been included in the two outer years of the MTREF. As part of the municipality's cost reprioritization and cash management strategy vacancies have been significantly rationalized. In addition expenditure against overtime was significantly reduced, with provisions against this budget item only being provided for emergency services and other critical functions.

The cost associated with the remuneration of councilors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the municipality's budget.

The provision of debt impairment was determined based on an annual collection rate of 98 per cent and the Credit Control and Debt Management Policy of the Municipality. For the 2017/18 financial year this amount equates to R1.5 million and stays flat at R1.5 million by 2019/20. While this expenditure is considered to be a non-cash flow item, it informed the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues.

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Budget appropriations in this regard total R13.9 million for the 2017/18 financial year and equates to 3.9 per cent of the total operating expenditure.

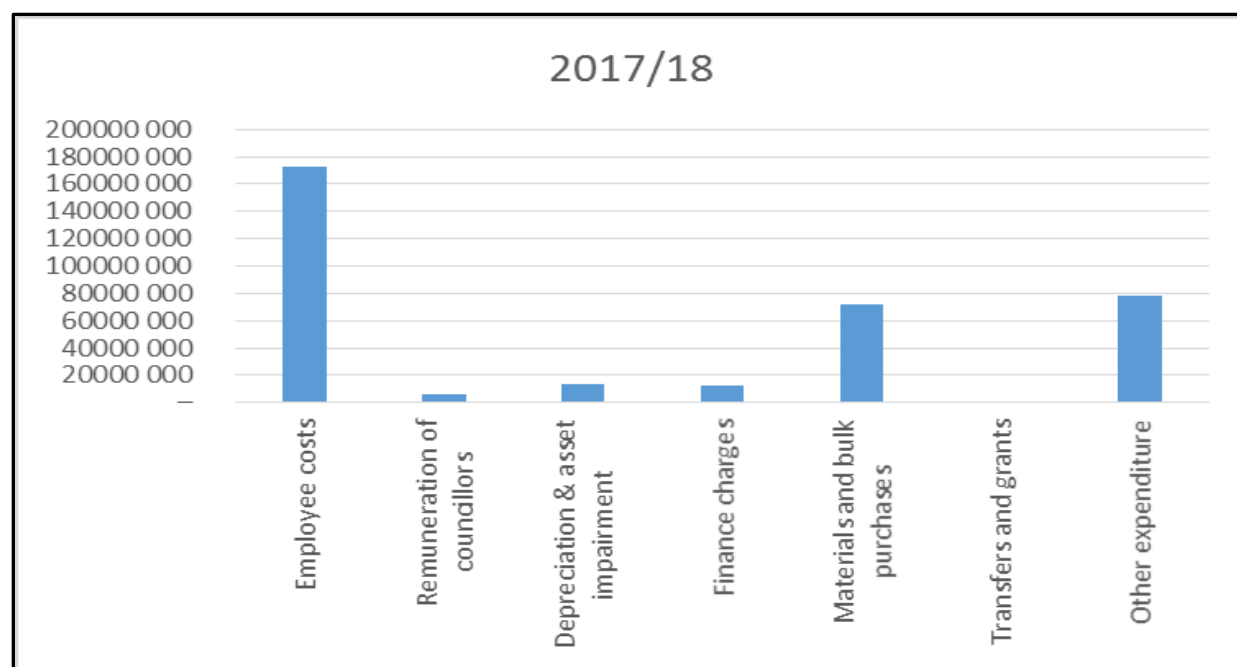
Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital). Finance charges make up 3.4 per cent (R12.2 million) of operating expenditure excluding annual redemption for 2017/18 and increases to R13.4 million by 2019/20.

Bulk purchases are directly informed by the purchase of water from The Department of Water Affairs and Forestry. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions. The expenditures include distribution losses.

Other material comprises of inventory consumed and contracted services. For 2017/18 the appropriation against this expenditure is R79 million and increases to R86 million by 2019/20.

Other expenditure comprises of various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved. For 2017/18 the appropriation against this group of expenditure has grown to R77 million and continues to grow to R87 million by 2019/20. Further details relating to contracted services can be seen in Table 54 MBRR SA1 (see page 90).

The following table gives a percentage breakdown of the main expenditure categories for the 2017/18 financial year.



**Figure 1 Main operational expenditure categories for the 2017/18 financial year**

### 1.5.1 Priority given to repairs and maintenance

In terms of the Municipal Budget and Reporting Regulations and MSCOA, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, inventory consumed and contracted services. Considering these cost drivers, the following table is a consolidation of all the expenditures associated with repairs and maintenance:

**Table 6 Operational materials and bulk purchases**

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<u>Financial Performance</u>										
<u>Materials</u>	42,411	66,706	92,823	71,177	71,177	67,618	67,618	71,582	75,499	80,346

During the compilation of the 2017/18 MTREF operational materials and bulk purchases increased from R71.1 million to R71.5 million.

The table below provides a breakdown of the repairs and maintenance in relation to asset class: The municipality did not budget for this expenditure class to conform to MSCOA.

Table 7 Repairs and maintenance per asset class

DC1 West Coast - Supporting Table SA34c Repairs and maintenance expenditure by asset class							2017/18 Medium Term Revenue & Expenditure Framework			
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast			
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		40 262	45 302	71 436	46 719	46 719	46 283	—	—	—
Roads Infrastructure		36 955	41 852	68 228	44 671	44 671	42 437	—	—	—
Roads		36 955	41 852	68 228	44 671	44 671	42 437	—	—	—
Road Structures		—	—	—	—	—	—	—	—	—
Road Furniture		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		—	—	—	—	—	—	—	—	—
Power Plants		—	—	—	—	—	—	—	—	—
HV Substations		—	—	—	—	—	—	—	—	—
HV Switching Station		—	—	—	—	—	—	—	—	—
HV Transmission Conductors		—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
MV Switching Stations		—	—	—	—	—	—	—	—	—
MV Networks		—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		3 307	3 450	3 208	4 048	4 048	3 846	—	—	—
Dams and Weirs		—	—	—	—	—	—	—	—	—
Boreholes		—	—	—	—	—	—	—	—	—
Reservoirs		—	—	—	—	—	—	—	—	—
Pump Stations		—	—	—	—	—	—	—	—	—
Water Treatment Works		—	—	—	—	—	—	—	—	—
Bulk Mains		—	—	—	—	—	—	—	—	—
Distribution		3 307	3 450	3 208	4 048	4 048	3 846	—	—	—
Distribution Points		—	—	—	—	—	—	—	—	—
PRV Stations		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		—	—	—	—	—	—	—	—	—
Pump Station		—	—	—	—	—	—	—	—	—
Retreatment		—	—	—	—	—	—	—	—	—
Waste Water Treatment Works		—	—	—	—	—	—	—	—	—
Outfall Sewers		—	—	—	—	—	—	—	—	—
Toilet Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		—	—	—	—	—	—	—	—	—
Landfill Sites		—	—	—	—	—	—	—	—	—
Waste Transfer Stations		—	—	—	—	—	—	—	—	—
Waste Processing Facilities		—	—	—	—	—	—	—	—	—
Waste Drop-off Points		—	—	—	—	—	—	—	—	—
Waste Separation Facilities		—	—	—	—	—	—	—	—	—
Electricity Generation Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Rail Lines		—	—	—	—	—	—	—	—	—
Rail Structures		—	—	—	—	—	—	—	—	—
Rail Furniture		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Sand Pumps		—	—	—	—	—	—	—	—	—
Piers		—	—	—	—	—	—	—	—	—
Revetments		—	—	—	—	—	—	—	—	—
Promenades		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Data Centres		—	—	—	—	—	—	—	—	—
Core Layers		—	—	—	—	—	—	—	—	—
Distribution Layers		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Community Assets		1 005	—	251	447	447	425	—	—	—
Community Facilities		1 005	—	251	—	—	—	—	—	—
Halls		—	—	—	—	—	—	—	—	—
Centres		—	—	—	—	—	—	—	—	—
Crèches		—	—	—	—	—	—	—	—	—
Clinics/Care Centres		—	—	—	—	—	—	—	—	—
Fire/Ambulance Stations		1 005	—	251	—	—	—	—	—	—
Testing Stations		—	—	—	—	—	—	—	—	—
Museums		—	—	—	—	—	—	—	—	—
Galleries		—	—	—	—	—	—	—	—	—
Theatres		—	—	—	—	—	—	—	—	—
Libraries		—	—	—	—	—	—	—	—	—
Cemeteries/Crematoria		—	—	—	—	—	—	—	—	—
Police		—	—	—	—	—	—	—	—	—
Parks		—	—	—	—	—	—	—	—	—
Public Open Space		—	—	—	—	—	—	—	—	—
Nature Reserves		—	—	—	—	—	—	—	—	—
Public Abolition Facilities		—	—	—	—	—	—	—	—	—
Markets		—	—	—	—	—	—	—	—	—
Stalls		—	—	—	—	—	—	—	—	—
Abattoirs		—	—	—	—	—	—	—	—	—
Airports		—	—	—	—	—	—	—	—	—
Taxi Ranks/Bus Terminals		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities		—	—	—	447	447	425	—	—	—
Indoor Facilities		—	—	—	—	—	—	—	—	—
Outdoor Facilities		—	—	—	447	447	425	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Heritage assets		—	—	—	—	—	—	—	—	—
Monuments		—	—	—	—	—	—	—	—	—
Historic Buildings		—	—	—	—	—	—	—	—	—
Works of Art		—	—	—	—	—	—	—	—	—
Conservation Areas		—	—	—	—	—	—	—	—	—
Other Heritage		—	—	—	—	—	—	—	—	—
Investment properties		275	442	323	—	—	—	—	—	—
Revenue Generating		275	442	323	—	—	—	—	—	—
Improved Property		—	—	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
Improved Property		—	—	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—	—
Other assets		112	456	1 517	2 457	2 457	2 334	—	—	—
Operational Buildings		112	456	1 517	2 457	2 457	2 334	—	—	—
Municipal Offices		112	456	1 517	2 457	2 457	2 334	—	—	—
Pay/Enquiry Points		—	—	—	—	—	—	—	—	—
Building Plan Offices		—	—	—	—	—	—	—	—	—
Workshops		—	—	—	—	—	—	—	—	—
Yards		—	—	—	—	—	—	—	—	—
Stores		—	—	—	—	—	—	—	—	—
Laboratories		—	—	—	—	—	—	—	—	—
Training Centres		—	—	—	—	—	—	—	—	—
Manufacturing Plant		—	—	—	—	—	—	—	—	—
Depots		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Staff Housing		—	—	—	—	—	—	—	—	—
Social Housing		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Intangible Assets		—	—	—	—	—	—	—	—	—
Service Rights		—	—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—	—
Water Rights		—	—	—	—	—	—	—	—	—
Effluent Licences		—	—	—	—	—	—	—	—	—
Solid Waste Licences		—	—	—	—	—	—	—	—	—
Computer Software and Applications		—	—	—	—	—	—	—	—	—
Load Settlement Software Applications		—	—	—	—	—	—	—	—	—
Unspecified		—	—	—	—	—	—	—	—	—
Computer Equipment		—	—	—	37	37	35	—	—	—
Computer Equipment		—	—	—	37	37	35	—	—	—
Furniture and Office Equipment		96	—	0	221	221	210	—	—	—
Furniture and Office Equipment		96	—	0	221	221	210	—	—	—
Machinery and Equipment		290	2 453	300	345	345	328	—	—	—
Machinery and Equipment		290	2 453	300	345	345	328	—	—	—
Transport Assets		647	7 438	8 313	8 652	8 652	8 219	—	—	—
Transport Assets		647	7 438	8 313						

## 1.6 Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote:

**Table 8 2017/18 Medium-term capital budget per vote**

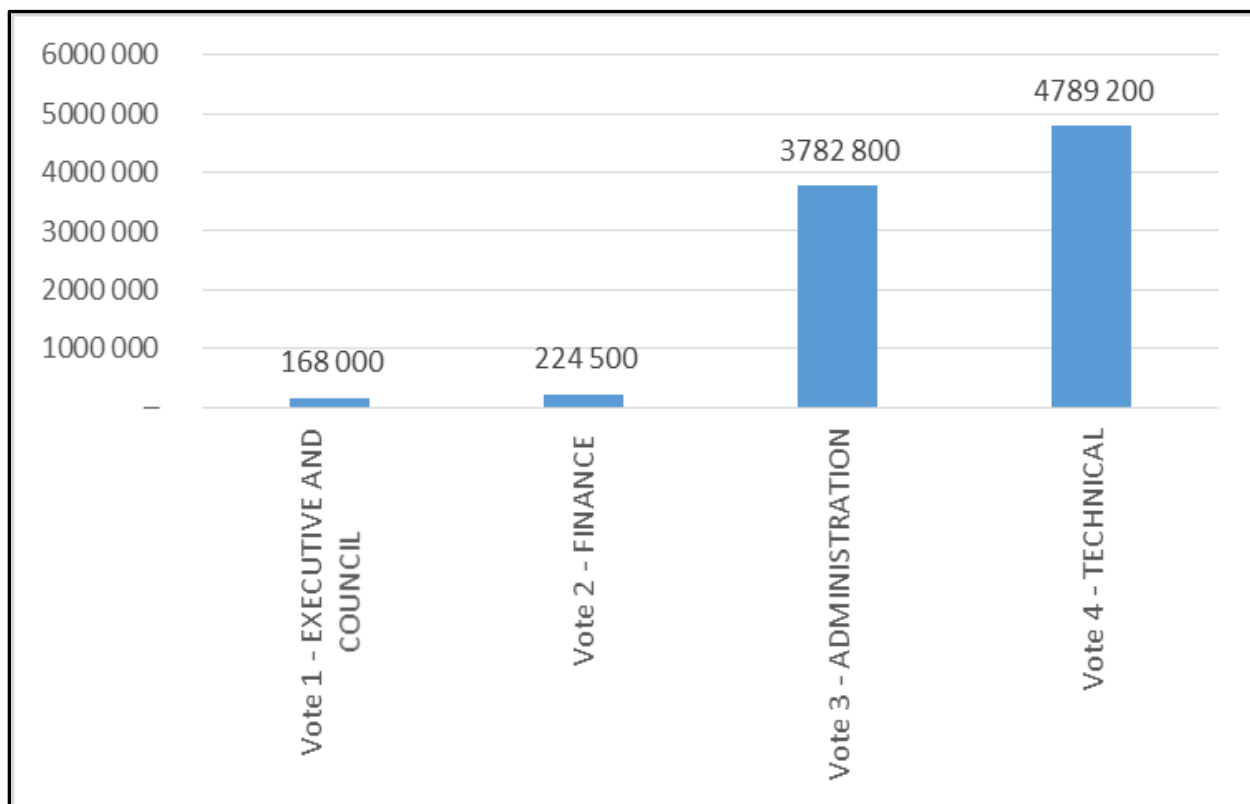
DC1 West Coast - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding											
Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>	<b>1</b>										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure - to be appropriated</b>	<b>2</b>										
Vote 1 - EXECUTIVE AND COUNCIL		237	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE		1 110	-	-	-	-	-	-	-	-	-
Vote 3 - ADMINISTRATION		327	-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL		15 969	-	-	-	-	-	-	-	-	-
Vote 5 - AGENCIES		-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-
Vote 8 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-	-
Vote 9 - WATER		-	-	-	-	-	-	-	-	-	-
Vote 10 - GOVERNANCE		-	-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 13 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	<b>7</b>	<b>17 643</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Single-year expenditure - to be appropriated</b>	<b>2</b>										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	10	10	10	10	168	16	16
Vote 2 - FINANCE		-	173	240	682	682	648	648	225	-	-
Vote 3 - ADMINISTRATION		-	4 417	2 197	2 923	2 923	2 777	2 777	3 783	1 000	1 673
Vote 4 - TECHNICAL		-	11 566	4 003	7 690	7 690	7 306	7 306	4 789	4 715	9 705
Vote 5 - AGENCIES		-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-
Vote 8 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-	-
Vote 9 - WATER		-	-	-	-	-	-	-	-	-	-
Vote 10 - GOVERNANCE		-	-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 13 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		<b>-</b>	<b>16 155</b>	<b>6 440</b>	<b>11 305</b>	<b>11 305</b>	<b>10 740</b>	<b>10 740</b>	<b>8 965</b>	<b>5 731</b>	<b>11 394</b>
<b>Total Capital Expenditure - Vote</b>		<b>17 643</b>	<b>16 155</b>	<b>6 440</b>	<b>11 305</b>	<b>11 305</b>	<b>10 740</b>	<b>10 740</b>	<b>8 965</b>	<b>5 731</b>	<b>11 394</b>
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		<b>1 317</b>	<b>1 599</b>	<b>99</b>	<b>576</b>	<b>576</b>	<b>547</b>	<b>547</b>	<b>1 031</b>	<b>16</b>	<b>16</b>
Executive and council		237	76	-	10	10	10	10	114	16	16
Finance and administration		1 080	1 524	99	566	566	538	538	917	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>356</b>	<b>3 017</b>	<b>2 338</b>	<b>3 039</b>	<b>3 039</b>	<b>2 887</b>	<b>2 887</b>	<b>3 409</b>	<b>1 000</b>	<b>1 673</b>
Community and social services		30	97	141	116	116	110	110	183	97	-
Sport and recreation		-	-	-	-	-	-	-	148	-	-
Public safety		326	2 872	2 178	2 895	2 895	2 750	2 750	3 047	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	49	19	28	28	27	27	31	903	1 673
<b>Economic and environmental services</b>		<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		1	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>15 969</b>	<b>11 539</b>	<b>4 003</b>	<b>7 690</b>	<b>7 690</b>	<b>7 306</b>	<b>7 306</b>	<b>4 525</b>	<b>4 715</b>	<b>9 705</b>
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		15 969	11 539	4 003	7 690	7 690	7 306	7 306	4 525	4 715	9 705
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional</b>	<b>3</b>	<b>17 643</b>	<b>16 155</b>	<b>6 440</b>	<b>11 305</b>	<b>11 305</b>	<b>10 740</b>	<b>10 740</b>	<b>8 965</b>	<b>5 731</b>	<b>11 394</b>
<b>Funded by:</b>											
National Government		10 305	3 571	-	-	-	-	-	-	-	5 000
Provincial Government		-	-	-	-	-	-	-	1 450	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>4</b>	<b>10 305</b>	<b>3 571</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 450</b>	<b>-</b>	<b>5 000</b>
<b>Public contributions &amp; donations</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Borrowing</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>	<b>6</b>	<b>7 339</b>	<b>12 584</b>	<b>6 440</b>	<b>11 305</b>	<b>11 305</b>	<b>10 740</b>	<b>10 740</b>	<b>7 515</b>	<b>5 731</b>	<b>6 394</b>
<b>Total Capital Funding</b>	<b>7</b>	<b>17 643</b>	<b>16 155</b>	<b>6 440</b>	<b>11 305</b>	<b>11 305</b>	<b>10 740</b>	<b>10 740</b>	<b>8 965</b>	<b>5 731</b>	<b>11 394</b>

For 2017/18 an amount of R8.9 million has been appropriated. In the outer years this amount totals R5.7 and R11.3 million, respectively for each of the financial years.

Further detail relating to asset classes and proposed capital expenditure is contained in Table 18 MBRR A9 (Asset Management) on page 33. In addition to the MBRR Table A9, MBRR Tables SA34a, b, c and d provides a detailed breakdown of the capital programme relating to new asset construction, as well as operational repairs and maintenance by asset class (refer to pages 77,78 and 79). Some of the capital projects to be undertaken over the medium-term includes, amongst others:

Municipal Vote/Capital project	Program/Project description	Asset Class	2017/18 Medium Term Revenue & Expenditure Framework			Project information	
			Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Ward location	New or renewal
R thousand		3					
Parent municipality:							
List all capital projects grouped by Municipal Vote							
Technical services	Vehicles	Transport Assets	750	1 000	1 000	WCDM	new
Technical services	Flow meters and Instrumentation	Machinery and Equipment	250	250	250	WCDM	new
Technical services	Network and Communication	Machinery and Equipment	80	250	250	WCDM	new
Technical services	Valves	Machinery and Equipment	1 350	1 500	1 500	WCDM	new
Technical services	Pipe replacement	Machinery and Equipment	1 600	1 200	6 200	WCDM	new
Technical services	Pump and Motor replacement	Machinery and Equipment	220	220	220	WCDM	new
Technical services	Tools	Machinery and Equipment	100	100	85	WCDM	new
Technical services	Lab and Dos equipment	Machinery and Equipment	85	100	100	WCDM	new
Technical services	Housing : Upgrade kitchens / bedrooms	Machinery and Equipment	90	95	100	WCDM	new
Corporate & Community services	Other Assets	Community Facilities	1 451	-	-	WCDM	new
Technical services	Other Assets	Operational Buildings	264	-	-	WCDM	new
Financial services	Other Assets	Licences and Rights	1 950	-	-	WCDM	new
Municipal Manager & Council	Other Assets	Computer Equipment	114	16	16	WCDM	new
Corporate & Community services	Other Assets	Computer Equipment	26	18	20	WCDM	new
Financial services	Other Assets	Computer Equipment	117	-	-	WCDM	new
Corporate & Community & Financial services	Other Assets	Furniture and Office Equipment	517	982	1 653	WCDM	new
Parent Capital expenditure			8 965	5 731	11 394		

The following graph provides a breakdown of the capital budget to be spent per service related projects over the MTREF. 2016/17 Budget year capital expenditure program per vote below:



**Figure 2 Capital Infrastructure Programme per service**

### 1.6.1 Future operational cost of new infrastructure

The future operational costs and revenues associated with the capital programme have been included in Table 52 MBRR SA35 on page 81. This table shows that future operational costs associated with the capital programme for services totals R8.9 million in 2017/18.

## 1.7 Annual Budget Tables - Parent Municipality

The following pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2017/18 budget and MTREF as approved by the Council. Each table is accompanied by *explanatory notes* on the facing page.



Table 9 MBRR Table A1 - Budget Summary

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	92 630	107 439	113 875	112 744	113 257	113 257	113 257	123 020	133 542	146 965
Investment revenue	10 025	13 526	17 176	8 663	8 663	8 663	8 663	13 885	14 024	14 164
Transfers recognised - operational	77 567	80 847	88 624	87 024	90 334	90 334	90 334	90 115	95 502	95 566
Other own revenue	110 648	126 627	154 719	138 303	137 790	137 790	137 790	127 507	133 232	139 748
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>290 870</b>	<b>328 439</b>	<b>374 394</b>	<b>346 734</b>	<b>350 043</b>	<b>350 043</b>	<b>350 043</b>	<b>354 527</b>	<b>376 300</b>	<b>396 443</b>
Employee costs	117 936	132 635	146 033	159 017	157 234	149 372	149 372	172 555	181 970	192 524
Remuneration of councillors	5 045	5 883	6 153	6 947	6 287	5 973	5 973	6 003	6 357	6 726
Depreciation & asset impairment	10 548	12 695	13 598	14 616	14 616	13 885	13 885	13 919	14 476	15 199
Finance charges	11 818	10 454	8 943	9 299	12 017	11 416	11 416	12 287	12 779	13 417
Materials and bulk purchases	42 411	66 706	92 823	71 177	81 825	77 734	77 734	71 761	75 499	80 346
Transfers and grants	–	–	–	–	–	–	–	–	–	–
Other expenditure	67 786	65 271	92 900	82 994	75 381	71 612	71 612	77 900	84 995	87 198
<b>Total Expenditure</b>	<b>255 544</b>	<b>293 644</b>	<b>360 449</b>	<b>344 050</b>	<b>347 360</b>	<b>329 992</b>	<b>329 992</b>	<b>354 425</b>	<b>376 075</b>	<b>395 411</b>
<b>Surplus/(Deficit)</b>	<b>35 327</b>	<b>34 795</b>	<b>13 944</b>	<b>2 683</b>	<b>2 683</b>	<b>20 051</b>	<b>20 051</b>	<b>102</b>	<b>225</b>	<b>1 032</b>
Transfers and subsidies - capital (monetary alloc	10 305	3 571	–	–	–	–	–	1 450	–	5 000
Contributions recognised - capital & contributed a	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>45 631</b>	<b>38 366</b>	<b>13 944</b>	<b>2 683</b>	<b>2 683</b>	<b>20 051</b>	<b>20 051</b>	<b>1 552</b>	<b>225</b>	<b>6 032</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) for the year</b>	<b>45 631</b>	<b>38 366</b>	<b>13 944</b>	<b>2 683</b>	<b>2 683</b>	<b>20 051</b>	<b>20 051</b>	<b>1 552</b>	<b>225</b>	<b>6 032</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>17 643</b>	<b>16 155</b>	<b>6 440</b>	<b>11 305</b>	<b>11 305</b>	<b>10 740</b>	<b>10 740</b>	<b>8 965</b>	<b>5 731</b>	<b>11 394</b>
Transfers recognised - capital	10 305	3 571	–	–	–	–	–	1 450	–	5 000
Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	7 339	12 584	6 440	11 305	11 305	10 740	10 740	7 515	5 731	6 394
<b>Total sources of capital funds</b>	<b>17 643</b>	<b>16 155</b>	<b>6 440</b>	<b>11 305</b>	<b>11 305</b>	<b>10 740</b>	<b>10 740</b>	<b>8 965</b>	<b>5 731</b>	<b>11 394</b>
<b>Financial position</b>										
Total current assets	191 906	218 393	243 555	203 999	203 999	221 174	221 174	239 433	246 928	255 561
Total non current assets	366 962	373 761	342 223	364 090	364 090	342 921	342 921	334 122	325 377	321 571
Total current liabilities	45 790	52 774	41 812	78 216	78 216	54 171	54 171	84 931	95 454	108 465
Total non current liabilities	149 548	137 483	128 125	138 195	138 195	138 195	138 195	115 343	103 344	89 128
Community wealth/Equity	363 531	401 897	415 841	351 678	351 678	371 729	371 729	373 281	373 506	379 538
<b>Cash flows</b>										
Net cash from (used) operating	40 027	58 904	49 113	18 087	18 087	34 697	34 697	22 397	22 165	29 287
Net cash from (used) investing	(17 643)	(15 460)	(6 168)	(11 305)	(11 305)	(10 740)	(10 740)	(8 965)	(5 731)	(11 394)
Net cash from (used) financing	(12 583)	(13 516)	(14 998)	(15 493)	(15 493)	(15 493)	(15 493)	(9 299)	(9 764)	(10 349)
<b>Cash/cash equivalents at the year end</b>	<b>169 038</b>	<b>198 967</b>	<b>226 915</b>	<b>190 257</b>	<b>190 257</b>	<b>207 432</b>	<b>207 432</b>	<b>231 049</b>	<b>237 720</b>	<b>245 264</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	169 038	198 967	226 915	190 257	190 257	207 432	207 432	231 049	237 720	245 264
Application of cash and investments	63 893	69 309	72 955	109 709	109 709	85 664	85 664	123 218	132 209	146 174
<b>Balance - surplus (shortfall)</b>	<b>105 146</b>	<b>129 659</b>	<b>153 960</b>	<b>80 547</b>	<b>80 547</b>	<b>121 768</b>	<b>121 768</b>	<b>107 831</b>	<b>105 511</b>	<b>99 090</b>
<b>Asset management</b>										
Asset register summary (WDV)	355 743	358 120	330 426	348 449	348 449	327 280	322 325	322 325	313 580	309 774
Depreciation	10 548	12 695	13 598	14 616	14 616	13 885	13 919	13 919	14 476	15 199
Renewal of Existing Assets	–	–	–	–	–	–	–	1 910	1 515	1 520
Repairs and Maintenance	42 687	56 091	82 140	60 877	60 877	57 833	–	–	–	–
<b>Free services</b>										
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–
<b>Households below minimum service level</b>										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sew erage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–

**Explanatory notes to MBRR Table A1 - Budget Summary**

1. Table A1 is a budget summary and provides a concise overview of the municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. A financial management reform emphasizes the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
  - a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
  - b. Capital expenditure is balanced by capital funding sources, of which
    - i. Transfers recognized is reflected on the Financial Performance Budget;
    - ii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.
4. The Cash backing/surplus reconciliation shows Council as well as managements continued efforts to make this municipality financially viable and sustainable in the medium to long-term.

**Table 10 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)**

DC1 West Coast - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)										
Functional Classification Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		92 687	88 687	89 878	82 872	83 422	83 422	87 534	93 086	92 658
Executive and council		2 305	1 877	1 423	1 678	143	143	240	360	480
Finance and administration		90 382	86 810	88 455	81 194	83 280	83 280	87 294	92 725	92 177
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		11 762	19 062	22 082	24 336	26 914	26 914	27 738	26 878	28 180
Community and social services		4	–	–	–	1 450	1 450	1 135	1 295	1 452
Sport and recreation		2 558	3 001	3 036	3 304	3 304	3 304	4 503	4 595	4 687
Public safety		4 143	9 466	10 848	12 164	12 164	12 164	13 347	12 735	13 390
Housing		–	–	–	–	–	–	–	–	–
Health		5 057	6 595	8 199	8 867	9 996	9 996	8 754	8 253	8 651
<i>Economic and environmental services</i>		88 311	110 815	146 006	123 470	127 144	127 144	118 540	123 794	129 818
Planning and development		27	–	–	–	3 674	3 674	2 553	2 715	2 869
Road transport		88 284	110 815	146 006	123 470	123 470	123 470	115 987	121 079	126 949
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		108 415	113 447	116 428	116 056	112 563	112 563	122 165	132 542	150 787
Energy sources		–	–	–	–	–	–	–	–	–
Water management		108 415	113 447	116 428	116 056	112 563	112 563	122 165	132 542	150 787
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
<b>Total Revenue - Functional</b>	2	301 175	332 010	374 394	346 734	350 043	350 043	355 977	376 300	401 443
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		44 617	49 215	50 535	54 547	50 932	48 385	52 562	58 343	58 356
Executive and council		13 941	12 821	14 571	17 113	11 271	10 707	11 876	12 639	13 452
Finance and administration		30 248	35 111	34 568	35 928	38 156	36 248	39 008	43 927	43 024
Internal audit		429	1 283	1 397	1 505	1 505	1 430	1 678	1 776	1 879
<i>Community and public safety</i>		37 438	51 926	56 055	63 199	67 208	63 847	70 925	73 574	77 789
Community and social services		827	838	799	2 031	2 880	2 736	2 612	2 756	2 919
Sport and recreation		3 779	4 197	4 335	4 787	4 787	4 547	5 285	5 585	5 913
Public safety		16 878	29 508	32 440	35 711	37 741	35 854	38 794	40 797	43 131
Housing		–	–	–	–	–	–	–	–	–
Health		15 954	17 384	18 481	20 672	21 800	20 710	24 234	24 436	25 826
<i>Economic and environmental services</i>		85 987	102 548	139 281	114 590	124 325	118 109	116 131	122 430	129 475
Planning and development		2 632	3 083	3 213	3 106	12 841	12 199	11 736	12 397	13 094
Road transport		83 354	99 465	136 068	111 485	111 485	105 911	104 395	110 034	116 381
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		87 501	87 515	112 298	108 681	101 863	96 770	111 536	118 282	126 153
Energy sources		–	–	–	–	–	–	–	–	–
Water management		87 501	87 515	112 298	108 681	101 863	96 770	111 536	118 282	126 153
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–
<i>Other</i>	4	–	2 440	2 280	3 032	3 032	2 881	3 271	3 446	3 637
<b>Total Expenditure - Functional</b>	3	255 544	293 644	360 449	344 050	347 360	329 992	354 425	376 075	395 411
<b>Surplus/(Deficit) for the year</b>		45 631	38 366	13 944	2 683	2 683	20 051	1 552	225	6 032

**Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)**

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
2. Note the Total Revenue on this table includes capital revenues (Transfers recognized – capital) and so does not balance to the operating revenue shown on Table A4.
3. Note that as a general principle the revenues for the Trading Services should exceed their expenditure. The table highlights that this is the case for the water function.

4. Other functions that show a deficit between revenue and expenditure are being financed from grants and other revenue sources reflected under the Budget and Treasury office.

**Table 11 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)**

DC1 West Coast - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)										
Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		2 806	2 714	1 971	2 237	4 098	4 098	240	360	480
Vote 2 - FINANCE		92 444	87 961	88 282	81 511	81 781	81 781	89 835	95 077	94 310
Vote 3 - ADMINISTRATION		9 225	16 074	19 056	21 037	22 215	22 215	22 125	21 013	22 066
Vote 4 - TECHNICAL		108 415	114 447	119 079	118 480	118 480	118 480	127 790	138 771	152 637
Vote 5 - AGENCIES		88 284	110 815	146 006	123 470	123 470	123 470	115 987	121 079	131 949
Vote 6 - COMMUNITY SAFETY		-	-	-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-
Vote 8 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-
Vote 9 - WATER		-	-	-	-	-	-	-	-	-
Vote 10 - GOVERNANCE		-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRCITY		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 13 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	301 175	332 010	374 394	346 734	350 043	350 043	355 977	376 300	401 443
Expenditure by Vote to be appropriated	1									
Vote 1 - EXECUTIVE AND COUNCIL		18 157	22 004	23 788	27 454	29 315	27 849	28 473	30 118	31 903
Vote 2 - FINANCE		28 467	30 340	27 734	29 284	29 605	28 125	30 729	35 235	33 864
Vote 3 - ADMINISTRATION		38 064	53 373	57 947	64 722	65 850	62 558	70 090	72 672	76 815
Vote 4 - TECHNICAL		87 501	88 462	114 912	111 105	111 105	105 550	120 738	128 017	136 447
Vote 5 - AGENCIES		83 354	99 465	136 068	111 485	111 485	105 911	104 395	110 034	116 381
Vote 6 - COMMUNITY SAFETY		-	-	-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-
Vote 8 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-
Vote 9 - WATER		-	-	-	-	-	-	-	-	-
Vote 10 - GOVERNANCE		-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRCITY		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 13 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	255 544	293 644	360 449	344 050	347 360	329 992	354 425	376 075	395 411
Surplus/(Deficit) for the year	2	45 631	38 366	13 944	2 683	2 683	20 051	1 552	225	6 032

**Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)**

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organizational structure of the municipality. This means it is possible to present the operating surplus or deficit of a vote. The following table is an analysis of the surplus or deficit for the electricity and water trading services.

**Table 12 Surplus/ (Deficit) calculations for the trading services**

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
<u>Revenue by Vote</u>	1									
Vote 4 - TECHNICAL		108 415	114 447	119 079	118 480	118 480	118 480	127 730	138 771	152 637
Total Revenue by Vote	2	108 415	114 447	119 079	118 480	118 480	118 480	127 730	138 771	152 637
<u>Expenditure by Vote to be appropriated</u>	1									
Vote 4 - TECHNICAL		87 501	88 462	114 912	111 105	111 105	105 550	120 738	128 017	136 447
Total Expenditure by Vote	2	87 501	88 462	114 912	111 105	111 105	105 550	120 738	128 017	136 447
Surplus/(Deficit) for the year	2	20 914	25 985	4 167	7 374	7 374	12 930	7 052	10 754	16 190

- The surplus on the water account increases over the MTREF translating into a surplus of R7 million, R10 million and R16 million for each of the respective financial years.
- Note that the surpluses on these trading accounts are utilized as an internal funding source for the capital program for asset renewal, refurbishment and the development of new asset infrastructure, *and are not used to cross-subsidized other municipal services.*

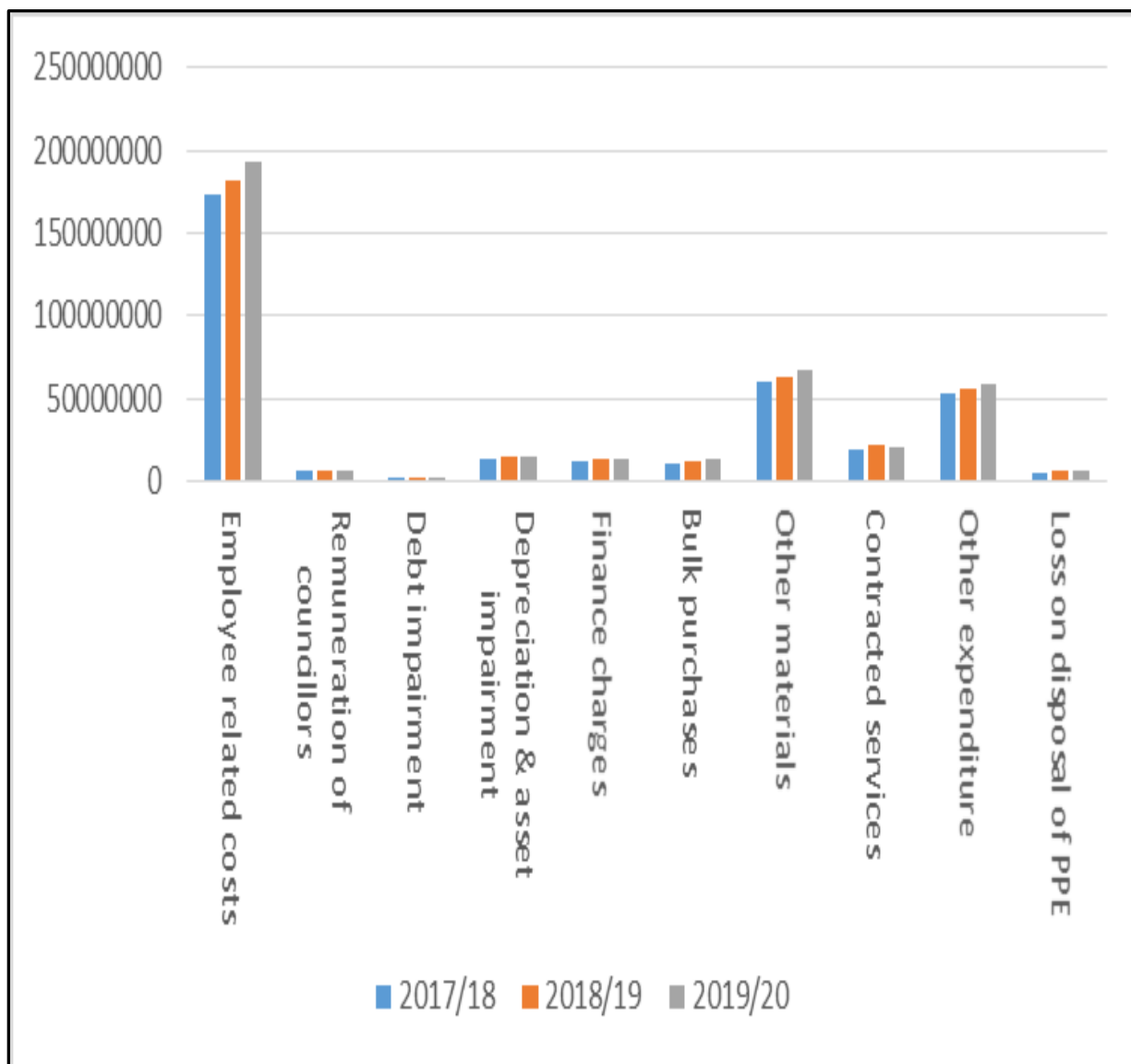
**Table 13 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)**

DC1 West Coast - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1										
Revenue By Source											
Property rates	2	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	2	–	–	–	–	515	515	515	728	847	997
Service charges - water revenue	2	92 630	107 439	113 875	112 744	112 633	112 633	112 633	122 149	132 534	145 788
Service charges - sanitation revenue	2	–	–	–	–	64	64	64	83	93	102
Service charges - refuse revenue	2	–	–	–	–	45	45	45	60	69	78
Service charges - other		–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		2 558	3 001	3 036	3 304	3 031	3 031	3 031	2 450	2 796	3 135
Interest earned - external investments		10 025	13 526	17 176	8 663	8 663	8 663	8 663	13 885	14 024	14 164
Interest earned - outstanding debtors		–	–	–	28	41	41	41	57	58	59
Dividends received		–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–	–	–	6	7	7
Licences and permits		–	–	–	20	351	351	351	211	213	216
Agency services		83 875	110 516	145 936	123 470	123 470	123 470	123 470	115 920	121 012	126 881
Transfers and subsidies		77 567	80 847	88 624	87 024	90 334	90 334	90 334	90 115	95 502	95 566
Other revenue	2	24 215	13 109	5 747	11 480	10 897	10 897	10 897	8 861	9 146	9 451
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		290 870	328 439	374 394	346 734	350 043	350 043	350 043	354 527	376 300	396 443
Expenditure By Type											
Employee related costs	2	117 936	132 635	146 033	159 017	157 234	149 372	149 372	172 555	181 970	192 524
Remuneration of councillors		5 045	5 883	6 153	6 947	6 287	5 973	5 973	6 003	6 357	6 726
Debt impairment	3	–	–	–	788	1 588	1 508	1 508	1 547	1 547	1 547
Depreciation & asset impairment	2	10 548	12 695	13 598	14 616	14 616	13 885	13 885	13 919	14 476	15 199
Finance charges		11 818	10 454	8 943	9 299	12 017	11 416	11 416	12 287	12 779	13 417
Bulk purchases	2	9 969	10 615	10 683	10 300	10 300	9 785	9 785	11 148	12 262	13 489
Other materials	8	32 442	56 091	82 140	60 877	71 525	67 949	67 949	60 614	63 236	66 858
Contracted services		–	–	–	–	23 818	22 627	22 627	18 634	22 214	20 013
Transfers and subsidies		–	–	–	–	–	–	–	–	–	–
Other expenditure	4, 5	67 456	64 510	72 615	82 207	49 975	47 476	47 476	52 340	55 317	59 129
Loss on disposal of PPE		330	761	20 285	–	–	–	–	5 380	5 918	6 509
Total Expenditure		255 544	293 644	360 449	344 050	347 360	329 992	329 992	354 425	376 075	395 411
Surplus/(Deficit)		35 327	34 795	13 944	2 683	2 683	20 051	20 051	102	225	1 032
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		10 305	3 571	–	–	–	–	–	1 450	–	5 000
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Education Institutions)	6	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		45 631	38 366	13 944	2 683	2 683	20 051	20 051	1 552	225	6 032
Taxation		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		45 631	38 366	13 944	2 683	2 683	20 051	20 051	1 552	225	6 032
Attributable to minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		45 631	38 366	13 944	2 683	2 683	20 051	20 051	1 552	225	6 032
Share of surplus/ (deficit) of associate	7	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		45 631	38 366	13 944	2 683	2 683	20 051	20 051	1 552	225	6 032

**Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)**

1. Total revenue is R354 million in 2017/18 and increases to R395 by 2019/20.
2. Services charges relating to water constitutes the biggest component of the revenue basket of the municipality totaling R122 million for the 2017/18 financial year and increases to R146 million by 2019/20.
3. Transfers recognized – operating includes the local government equitable share and other operating grants from national and provincial government. It needs to be noted that in real terms the grants receipts from national government are growing slowly over the MTREF.

4. The following graph illustrates the major expenditure items per type.



**Figure 3 Expenditure by major type**

5. Bulk purchases increased over the 2013/14 to 2019/20 period escalating from R11 million to R13 million. These increases can be attributed to the substantial increase in the cost water.
6. Employee related costs and other expenditure are the main cost drivers within the municipality.

**Table 14 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source**

DC1 West Coast - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding											
Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - EXECUTIVE AND COUNCIL		237	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE		1 110	-	-	-	-	-	-	-	-	-
Vote 3 - ADMINISTRATION		327	-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL		15 969	-	-	-	-	-	-	-	-	-
Vote 5 - AGENCIES		-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-
Vote 8 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-	-
Vote 9 - WATER		-	-	-	-	-	-	-	-	-	-
Vote 10 - GOVERNANCE		-	-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 13 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	17 643	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	10	10	10	10	168	16	16
Vote 2 - FINANCE		-	173	240	682	682	648	648	225	-	-
Vote 3 - ADMINISTRATION		-	4 417	2 197	2 923	2 923	2 777	2 777	3 783	1 000	1 673
Vote 4 - TECHNICAL		-	11 566	4 003	7 690	7 690	7 306	7 306	4 789	4 715	9 705
Vote 5 - AGENCIES		-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-
Vote 8 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-	-
Vote 9 - WATER		-	-	-	-	-	-	-	-	-	-
Vote 10 - GOVERNANCE		-	-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 13 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		-	16 155	6 440	11 305	11 305	10 740	10 740	8 965	5 731	11 394
<b>Total Capital Expenditure - Vote</b>		17 643	16 155	6 440	11 305	11 305	10 740	10 740	8 965	5 731	11 394
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		1 317	1 599	99	576	576	547	547	1 031	16	16
Executive and council		237	76	-	10	10	10	10	114	16	16
Finance and administration		1 080	1 524	99	566	566	538	538	917	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		356	3 017	2 338	3 039	3 039	2 887	2 887	3 409	1 000	1 673
Community and social services		30	97	141	116	116	110	110	183	97	-
Sport and recreation		-	-	-	-	-	-	-	148	-	-
Public safety		326	2 872	2 178	2 895	2 895	2 750	2 750	3 047	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	49	19	28	28	27	27	31	903	1 673
<b>Economic and environmental services</b>		1	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		1	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		15 969	11 539	4 003	7 690	7 690	7 306	7 306	4 525	4 715	9 705
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		15 969	11 539	4 003	7 690	7 690	7 306	7 306	4 525	4 715	9 705
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	17 643	16 155	6 440	11 305	11 305	10 740	10 740	8 965	5 731	11 394
<b>Funded by:</b>											
National Government		10 305	3 571	-	-	-	-	-	-	-	5 000
Provincial Government		-	-	-	-	-	-	-	1 450	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	10 305	3 571	-	-	-	-	-	1 450	-	5 000
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		7 339	12 584	6 440	11 305	11 305	10 740	10 740	7 515	5 731	6 394
<b>Total Capital Funding</b>	7	17 643	16 155	6 440	11 305	11 305	10 740	10 740	8 965	5 731	11 394



**Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source**

1. Table A5 is a breakdown of the capital program in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. Single-year capital expenditure has been appropriated at R8.9 million for the 2017/18 financial year.
3. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.
4. The capital program is funded from internally generated funds from current year surpluses. These funding sources are further discussed in detail in 2.6 (Overview of Budget Funding).

**Table 15 MBRR Table A6 - Budgeted Financial Position**

DC1 West Coast - Table A6 Budgeted Financial Position											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Current assets</b>											
Cash		169 038	198 967	226 915	190 257	190 257	207 432	207 432	231 049	237 720	245 264
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	7 638	9 654	3 687	10 816	10 816	10 816	10 816	4 204	4 928	5 917
Other debtors		12 625	6 289	8 773	-	-	-	-	-	-	-
Current portion of long-term receivables		637	674	607	674	674	674	674	607	607	607
Inventory	2	1 968	2 809	3 573	2 253	2 253	2 253	2 253	3 573	3 673	3 773
<b>Total current assets</b>		<b>191 906</b>	<b>218 393</b>	<b>243 555</b>	<b>203 999</b>	<b>203 999</b>	<b>221 174</b>	<b>221 174</b>	<b>239 433</b>	<b>246 928</b>	<b>255 561</b>
<b>Non current assets</b>											
Long-term receivables		11 219	15 641	11 797	15 641	15 641	15 641	15 641	11 797	11 797	11 797
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		4 673	4 639	4 605	4 499	4 499	4 472	4 472	4 438	4 543	4 508
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	349 041	352 000	324 792	342 634	342 634	321 935	321 935	317 180	308 597	304 991
Agricultural		-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		2 029	1 481	1 029	1 316	1 316	872	872	707	440	275
Other non-current assets		-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>366 962</b>	<b>373 761</b>	<b>342 223</b>	<b>364 090</b>	<b>364 090</b>	<b>342 921</b>	<b>342 921</b>	<b>334 122</b>	<b>325 377</b>	<b>321 571</b>
<b>TOTAL ASSETS</b>		<b>558 869</b>	<b>592 154</b>	<b>585 778</b>	<b>568 089</b>	<b>568 089</b>	<b>564 095</b>	<b>564 095</b>	<b>573 554</b>	<b>572 305</b>	<b>577 132</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	12 944	14 127	15 493	15 493	15 493	15 493	15 493	12 853	14 516	12 873
Consumer deposits		-	-	-	-	-	-	-	-	-	-
Trade and other payables	4	25 823	31 113	18 872	55 190	55 190	31 144	31 144	64 114	72 976	87 629
Provisions		7 023	7 534	7 447	7 534	7 534	7 534	7 534	7 963	7 963	7 963
<b>Total current liabilities</b>		<b>45 790</b>	<b>52 774</b>	<b>41 812</b>	<b>78 216</b>	<b>78 216</b>	<b>54 171</b>	<b>54 171</b>	<b>84 931</b>	<b>95 454</b>	<b>108 465</b>
<b>Non current liabilities</b>											
Borrowing		87 616	72 738	57 245	57 221	57 221	57 221	57 221	40 242	27 389	12 873
Provisions		61 932	64 745	70 880	80 974	80 974	80 974	80 974	75 101	75 955	76 255
<b>Total non current liabilities</b>		<b>149 548</b>	<b>137 483</b>	<b>128 125</b>	<b>138 195</b>	<b>138 195</b>	<b>138 195</b>	<b>138 195</b>	<b>115 343</b>	<b>103 344</b>	<b>89 128</b>
<b>TOTAL LIABILITIES</b>		<b>195 338</b>	<b>190 257</b>	<b>169 937</b>	<b>216 411</b>	<b>216 411</b>	<b>192 366</b>	<b>192 366</b>	<b>200 273</b>	<b>198 798</b>	<b>197 594</b>
<b>NET ASSETS</b>	5	<b>363 531</b>	<b>401 897</b>	<b>415 841</b>	<b>351 678</b>	<b>351 678</b>	<b>371 729</b>	<b>371 729</b>	<b>373 281</b>	<b>373 506</b>	<b>379 538</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)		363 531	401 897	415 841	351 678	351 678	371 729	371 729	373 281	373 506	379 538
Reserves	4	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	<b>363 531</b>	<b>401 897</b>	<b>415 841</b>	<b>351 678</b>	<b>351 678</b>	<b>371 729</b>	<b>371 729</b>	<b>373 281</b>	<b>373 506</b>	<b>379 538</b>

**Explanatory notes to Table A6 - Budgeted Financial Position**

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. Table 15 is supported by an extensive table of notes (SA3 which can be found on page 88) providing a detailed analysis of the major components of a number of items, including:
  - Call investments deposits;
  - Consumer debtors;
  - Property, plant and equipment;
  - Trade and other payables;
  - Provisions non-current;
  - Changes in net assets; and
  - Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

**Table 16 MBRR Table A7 - Budgeted Cash Flow Statement**

DC1 West Coast - Table A7 Budgeted Cash Flows											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		—	—	—	—	—	—	—	—	—	—
Service charges		92 630	107 439	113 875	112 744	112 744	112 744	112 744	123 020	133 542	146 965
Other revenue		106 794	129 173	144 420	138 275	138 275	138 275	138 275	127 450	133 174	139 690
Government - operating	1	87 872	84 418	88 624	87 024	90 574	90 574	90 574	90 115	95 502	95 566
Government - capital	1	—	—	—	—	—	—	—	1 450	—	5 000
Interest		10 025	13 526	17 176	8 691	8 691	8 691	8 691	13 942	14 082	14 222
Dividends		—	—	—	—	—	—	—	—	—	—
Payments											
Suppliers and employees		(245 476)	(265 199)	(306 038)	(319 348)	(322 898)	(306 753)	(306 753)	(321 293)	(341 357)	(358 738)
Finance charges		(11 818)	(10 454)	(8 943)	(9 299)	(9 299)	(8 834)	(8 834)	(12 287)	(12 779)	(13 417)
Transfers and Grants	1	—	—	—	—	—	—	—	—	—	—
NET CASH FROM/(USED) OPERATING ACTIVITIES		40 027	58 904	49 113	18 087	18 087	34 697	34 697	22 397	22 165	29 287
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		—	695	251	—	—	—	—	—	—	—
Decrease (increase) in non-current debtors		—	—	—	—	—	—	—	—	—	—
Decrease (increase) other non-current receivables		—	—	—	—	—	—	—	—	—	—
Decrease (increase) in non-current investments		—	—	—	—	—	—	—	—	—	—
Payments											
Capital assets		(17 643)	(16 155)	(6 419)	(11 305)	(11 305)	(10 740)	(10 740)	(8 965)	(5 731)	(11 394)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(17 643)	(15 460)	(6 168)	(11 305)	(11 305)	(10 740)	(10 740)	(8 965)	(5 731)	(11 394)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		—	—	—	—	—	—	—	—	—	—
Borrowing long term/refinancing		—	—	—	—	—	—	—	—	—	—
Increase (decrease) in consumer deposits		—	—	—	—	—	—	—	—	—	—
Payments											
Repayment of borrowing		(12 583)	(13 516)	(14 998)	(15 493)	(15 493)	(15 493)	(15 493)	(9 299)	(9 764)	(10 349)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(12 583)	(13 516)	(14 998)	(15 493)	(15 493)	(15 493)	(15 493)	(9 299)	(9 764)	(10 349)
NET INCREASE/ (DECREASE) IN CASH HELD		9 802	29 929	27 948	(8 710)	(8 710)	8 465	8 465	4 134	6 671	7 544
Cash/cash equivalents at the year begin:	2	159 237	169 038	198 967	198 967	198 967	198 967	198 967	226 915	231 049	237 720
Cash/cash equivalents at the year end:	2	169 038	198 967	226 915	190 257	190 257	207 432	207 432	231 049	237 720	245 264

**Table 17 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation**

DC1 West Coast - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	169 038	198 967	226 915	190 257	190 257	207 432	207 432	231 049	237 720	245 264
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>169 038</b>	<b>198 967</b>	<b>226 915</b>	<b>190 257</b>	<b>190 257</b>	<b>207 432</b>	<b>207 432</b>	<b>231 049</b>	<b>237 720</b>	<b>245 264</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		472	366	1 484	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(5 534)	(3 336)	(6 857)	28 736	28 736	4 690	4 690	48 117	56 254	69 918
Other provisions		68 955	72 279	78 327	80 974	80 974	80 974	80 974	75 101	75 955	76 255
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>63 893</b>	<b>69 309</b>	<b>72 955</b>	<b>109 709</b>	<b>109 709</b>	<b>85 664</b>	<b>85 664</b>	<b>123 218</b>	<b>132 209</b>	<b>146 174</b>
<b>Surplus(shortfall)</b>		<b>105 146</b>	<b>129 659</b>	<b>153 960</b>	<b>80 547</b>	<b>80 547</b>	<b>121 768</b>	<b>121 768</b>	<b>107 831</b>	<b>105 511</b>	<b>99 090</b>

**Explanatory notes to Table A7 - Budgeted Cash Flow Statement**

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. It can be seen that the cash levels are stable over the 2013/14 to 2019/20 financial years.
4. The 2017/18 MTREF has been informed by the planning principle of ensuring adequate cash reserves over the medium-term.
5. Cash and cash equivalents totals R231 million as at the end of the 2017/18 financial year and increases to R245 million by 2019/20.

**Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation**

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 64 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
5. From the table it can be seen that for the period 2013/14 to 2019/20 the surplus decreases from R105 million to R99 million.

Table 18 MBRR Table A9 - Asset Management

DC1 West Coast - Table A9 Asset Management		Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
Description			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>CAPITAL EXPENDITURE</b>											
<b>Total Capital Expenditure</b>		1	17 843	16 155	8 440	11 305	11 305	10 740	7 000	4 216	8 874
Roads Infrastructure			—	—	—	—	—	—	—	—	—
Storm water Infrastructure			—	—	—	—	—	—	—	—	—
Electrical Infrastructure			15 071	8 978	2 896	750	750	713	—	—	5 000
Sanitation Infrastructure			—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure			—	—	—	—	—	—	—	—	—
Rail Infrastructure			—	—	—	—	—	—	—	—	—
Coastal Infrastructure			—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure			18 871	8 978	2 896	750	750	773	1 451	—	5 000
Infrastructure			—	—	—	—	—	—	—	—	—
Community Facilities			—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities			—	—	—	—	—	—	—	—	—
Heritage Assets			—	—	—	—	—	—	—	—	—
Community Assets			—	—	—	—	—	—	—	—	—
Revenue Generating			—	—	—	—	—	—	—	—	—
Non-revenue Generating			—	—	—	—	—	—	—	—	—
Investment properties			—	—	—	—	—	—	—	—	—
Operational Buildings			—	—	—	—	—	—	—	—	—
Housing			—	—	—	—	—	—	—	—	—
Other Assets			—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets			—	—	—	—	—	—	—	—	—
Services			—	—	—	—	—	—	—	—	—
Licences and Rights			—	—	—	—	—	—	—	—	—
Intangible Assets			—	—	—	—	—	—	—	—	—
Computer Equipment			1 240	410	495	655	448	426	327	34	36
Furniture and Office Equipment			84	41	—	—	27	27	—	—	—
Machinery and Equipment			434	1 856	2 278	8 053	7 873	7 488	3 776	2 718	2 718
Transport Assets			214	4 869	685	1 205	1 458	2 200	1 000	1 000	—
Libraries			—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals			—	—	—	—	—	—	—	—	—
<b>Total Renewal and Upgrading of Existing Assets</b>		2	—	—	—	—	—	—	1 910	1 515	1 520
Roads Infrastructure			—	—	—	—	—	—	—	—	—
Storm water Infrastructure			—	—	—	—	—	—	—	—	—
Electrical Infrastructure			—	—	—	—	—	—	—	—	—
Water Supply Infrastructure			—	—	—	—	—	—	—	—	—
Sanitation Infrastructure			—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure			—	—	—	—	—	—	—	—	—
Rail Infrastructure			—	—	—	—	—	—	—	—	—
Coastal Infrastructure			—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure			—	—	—	—	—	—	—	—	—
Infrastructure			—	—	—	—	—	—	—	—	—
Community Facilities			—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities			—	—	—	—	—	—	—	—	—
Heritage Assets			—	—	—	—	—	—	—	—	—
Community Assets			—	—	—	—	—	—	—	—	—
Revenue Generating			—	—	—	—	—	—	—	—	—
Non-revenue Generating			—	—	—	—	—	—	—	—	—
Investment properties			—	—	—	—	—	—	—	—	—
Operational Buildings			—	—	—	—	—	—	—	—	—
Housing			—	—	—	—	—	—	—	—	—
Other Assets			—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets			—	—	—	—	—	—	—	—	—
Services			—	—	—	—	—	—	—	—	—
Licences and Rights			—	—	—	—	—	—	—	—	—
Intangible Assets			—	—	—	—	—	—	—	—	—
Computer Equipment			—	—	—	—	—	—	—	—	—
Furniture and Office Equipment			—	—	—	—	—	—	—	—	—
Machinery and Equipment			—	—	—	—	—	—	—	—	—
Transport Assets			—	—	—	—	—	—	—	—	—
Libraries			—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals			—	—	—	—	—	—	—	—	—
<b>Total Upgrading of Existing Assets</b>		3	—	—	—	—	—	—	1 910	1 515	1 520
Roads Infrastructure			—	—	—	—	—	—	—	—	—
Storm water Infrastructure			—	—	—	—	—	—	—	—	—
Electrical Infrastructure			—	—	—	—	—	—	—	—	—
Water Supply Infrastructure			—	—	—	—	—	—	—	—	—
Sanitation Infrastructure			—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure			—	—	—	—	—	—	—	—	—
Rail Infrastructure			—	—	—	—	—	—	—	—	—
Coastal Infrastructure			—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure			—	—	—	—	—	—	—	—	—
Infrastructure			—	—	—	—	—	—	—	—	—
Community Facilities			—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities			—	—	—	—	—	—	—	—	—
Heritage Assets			—	—	—	—	—	—	—	—	—
Community Assets			—	—	—	—	—	—	—	—	—
Revenue Generating			—	—	—	—	—	—	—	—	—
Non-revenue Generating			—	—	—	—	—	—	—	—	—
Investment properties			—	—	—	—	—	—	—	—	—
Operational Buildings			—	—	—	—	—	—	—	—	—
Housing			—	—	—	—	—	—	—	—	—
Other Assets			—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets			—	—	—	—	—	—	—	—	—
Services			—	—	—	—	—	—	—	—	—
Licences and Rights			—	—	—	—	—	—	—	—	—
Intangible Assets			—	—	—	—	—	—	—	—	—
Computer Equipment			—	—	—	—	—	—	—	—	—
Furniture and Office Equipment			—	—	—	—	—	—	—	—	—
Machinery and Equipment			—	—	—	—	—	—	—	—	—
Transport Assets			—	—	—	—	—	—	—	—	—
Libraries			—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals			—	—	—	—	—	—	—	—	—
<b>Total Upgrading of Existing Assets as % of total capital expenditure</b>		4	—	—	—	—	—	—	—	—	—
Roads Infrastructure			—	—	—	—	—	—	—	—	—
Storm water Infrastructure			—	—	—	—	—	—	—	—	—
Electrical Infrastructure			—	—	—	—	—	—	—	—	—
Water Supply Infrastructure			—	—	—	—	—	—	—	—	—
Sanitation Infrastructure			—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure			—	—	—	—	—	—	—	—	—
Rail Infrastructure			—	—	—	—	—	—	—	—	—
Coastal Infrastructure			—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure			—	—	—	—	—	—	—	—	—
Infrastructure			—	—	—	—	—	—	—	—	—
Community Facilities			—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities			—	—	—	—	—	—	—	—	—
Heritage Assets			—	—	—	—	—	—	—	—	—
Community Assets			—	—	—	—	—	—	—	—	—
Revenue Generating			—	—	—	—	—	—	—	—	—
Non-revenue Generating			—	—	—	—	—	—	—	—	—
Investment properties			—	—	—	—	—	—	—	—	—
Operational Buildings			—	—	—	—	—	—	—	—	—
Housing			—	—	—	—	—	—	—	—	—
Other Assets			—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets			—	—	—	—	—	—	—	—	—
Services			—	—	—	—	—	—	—	—	—
Licences and Rights			—	—	—	—	—	—	—	—	—
Intangible Assets			—	—	—	—	—	—	—	—	—
Computer Equipment			—	—	—	—	—	—	—	—	—
Furniture and Office Equipment			—	—	—	—	—	—	—	—	—
Machinery and Equipment			—	—	—	—	—	—	—	—	—
Transport Assets			—	—	—	—	—	—	—	—	—
Libraries			—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals			—	—	—	—	—	—	—	—	—
<b>Total Upgrading of Existing Assets as % of total capital expenditure as a % of PPE</b>		5	—	—	—	—	—	—	—	—	—
Roads Infrastructure			—	—	—	—	—	—	—	—	—
Storm water Infrastructure			—	—	—	—	—	—	—	—	—
Electrical Infrastructure			—	—	—	—	—	—	—	—	—
Water Supply Infrastructure			—	—	—	—	—	—	—	—	—
Sanitation Infrastructure			—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure			—	—	—	—	—	—	—	—	—
Rail Infrastructure			—	—	—	—	—	—	—	—	—
Coastal Infrastructure			—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure			—	—	—	—	—	—	—	—	—
Infrastructure			—	—	—	—	—	—	—	—	—
Community Facilities			—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities			—	—	—	—	—	—	—	—	—
Heritage Assets			—	—	—	—	—	—	—	—	—
Community Assets			—	—	—	—	—	—	—	—	—
Revenue Generating			—	—	—	—	—	—	—	—	—
Non-revenue Generating			—	—	—	—	—	—	—	—	—
Investment properties			—	—	—	—	—	—	—	—	—
Operational Buildings			—	—	—	—	—	—	—	—	—
Housing			—	—	—	—	—	—	—	—	—
Other Assets			—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets			—	—	—	—	—	—	—	—	—
Services			—	—	—	—	—	—	—	—	—
Licences and Rights			—	—	—	—	—	—	—	—	—
Intangible Assets			—	—	—	—	—	—	—	—	—
Computer Equipment			—	—	—	—	—	—	—	—	—
Furniture and Office Equipment			—	—	—	—	—	—	—	—	—
Machinery and Equipment			—	—	—	—	—	—	—	—	—
Transport Assets			—	—	—	—	—	—	—	—	—
Libraries			—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals			—	—	—	—	—	—	—	—	—
<b>Total Upgrading of Existing Assets as % of total capital expenditure as a % of PPE as a % of total PPE</b>		6	—	—	—	—	—	—	—	—	—
Roads Infrastructure			—	—	—	—	—	—	—	—	—
Storm water Infrastructure			—	—	—	—	—	—	—	—	—
Electrical Infrastructure			—	—	—	—	—	—	—	—	—
Water Supply Infrastructure			—	—	—	—	—	—	—	—	—
Sanitation Infrastructure			—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure			—	—	—	—	—	—	—	—	—
Rail Infrastructure			—	—	—	—	—	—	—	—	—

**Table 19 MBRR Table A10 - Basic Service Delivery Measurement**

DC1 West Coast - Table A10 Basic service delivery measurement										
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		--	--	--	--	--	--	--	--	--
Piped water inside yard (but not in dwelling)	2	--	--	--	--	--	--	--	--	--
Using public tap (at least min.service level)		--	--	--	--	--	--	--	--	--
Other water supply (at least min.service level)	4	--	--	--	--	--	--	--	--	--
Minimum Service Level and Above sub-total		--	--	--	--	--	--	--	--	--
Using public tap (< min.service level)	3	--	--	--	--	--	--	--	--	--
Other water supply (< min.service level)	4	--	--	--	--	--	--	--	--	--
No water supply		--	--	--	--	--	--	--	--	--
Below Minimum Service Level sub-total		--	--	--	--	--	--	--	--	--
<b>Total number of households</b>	5	--	--	--	--	--	--	--	--	--
<b>Sanitation/sewage:</b>										
Flush toilet (connected to sewerage)		--	--	--	--	--	--	--	--	--
Flush toilet (with septic tank)		--	--	--	--	--	--	--	--	--
Chemical toilet		--	--	--	--	--	--	--	--	--
Pit toilet (ventilated)		--	--	--	--	--	--	--	--	--
Other toilet provisions (> min.service level)		--	--	--	--	--	--	--	--	--
Minimum Service Level and Above sub-total		--	--	--	--	--	--	--	--	--
Bucket toilet		--	--	--	--	--	--	--	--	--
Other toilet provisions (< min.service level)		--	--	--	--	--	--	--	--	--
No toilet provisions		--	--	--	--	--	--	--	--	--
Below Minimum Service Level sub-total		--	--	--	--	--	--	--	--	--
<b>Total number of households</b>	5	--	--	--	--	--	--	--	--	--
<b>Energy:</b>										
Electricity (at least min.service level)		--	--	--	--	--	--	--	--	--
Electricity - prepaid (min.service level)		--	--	--	--	--	--	--	--	--
Minimum Service Level and Above sub-total		--	--	--	--	--	--	--	--	--
Electricity (< min.service level)		--	--	--	--	--	--	--	--	--
Electricity - prepaid (< min. service level)		--	--	--	--	--	--	--	--	--
Other energy sources		--	--	--	--	--	--	--	--	--
Below Minimum Service Level sub-total		--	--	--	--	--	--	--	--	--
<b>Total number of households</b>	5	--	--	--	--	--	--	--	--	--
<b>Refuse:</b>										
Removed at least once a week		--	--	--	--	--	--	--	--	--
Minimum Service Level and Above sub-total		--	--	--	--	--	--	--	--	--
Removed less frequently than once a week		--	--	--	--	--	--	--	--	--
Using communal refuse dump		--	--	--	--	--	--	--	--	--
Using own refuse dump		--	--	--	--	--	--	--	--	--
Other rubbish disposal		--	--	--	--	--	--	--	--	--
No rubbish disposal		--	--	--	--	--	--	--	--	--
Below Minimum Service Level sub-total		--	--	--	--	--	--	--	--	--
<b>Total number of households</b>	5	--	--	--	--	--	--	--	--	--
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		--	--	--	--	--	--	--	--	--
Sanitation (free minimum level service)		--	--	--	--	--	--	--	--	--
Electricity/other energy (50kwh per household per month)		--	--	--	--	--	--	--	--	--
Refuse (removed at least once a week)		--	--	--	--	--	--	--	--	--
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>	8									
Water (6 kilolitres per indigent household per month)		--	--	--	--	--	--	--	--	--
Sanitation (free sanitation service to indigent households)		--	--	--	--	--	--	--	--	--
Electricity/other energy (50kwh per indigent household per month)		--	--	--	--	--	--	--	--	--
Refuse (removed once a week for indigent households)		--	--	--	--	--	--	--	--	--
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>		--	--	--	--	--	--	--	--	--
<b>Total cost of FBS provided</b>		--	--	--	--	--	--	--	--	--
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)		--	--	--	--	--	--	--	--	--
Water (kilolitres per household per month)		--	--	--	--	--	--	--	--	--
Sanitation (kilolitres per household per month)		--	--	--	--	--	--	--	--	--
Sanitation (Rand per household per month)		--	--	--	--	--	--	--	--	--
Electricity (kwh per household per month)		--	--	--	--	--	--	--	--	--
Refuse (average litres per week)		--	--	--	--	--	--	--	--	--
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)		--	--	--	--	--	--	--	--	--
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		--	--	--	--	--	--	--	--	--
Water (in excess of 6 kilolitres per indigent household per month)		--	--	--	--	--	--	--	--	--
Sanitation (in excess of free sanitation service to indigent households)		--	--	--	--	--	--	--	--	--
Electricity/other energy (in excess of 50 kwh per indigent household per month)		--	--	--	--	--	--	--	--	--
Refuse (in excess of one removal a week for indigent households)		--	--	--	--	--	--	--	--	--
Municipal Housing - rental rebates		--	--	--	--	--	--	--	--	--
Housing - top structure subsidies		--	--	--	--	--	--	--	--	--
Other		--	--	--	--	--	--	--	--	--
<b>Total revenue cost of subsidised services provided</b>		--	--	--	--	--	--	--	--	--

**Explanatory notes to Table A10 - Basic Service Delivery Measurement**

- Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

## **Part 2 – Supporting Documentation**

### **1.8 Overview of the annual budget process**

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

#### **1.8.1 Budget Process Overview**

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year a time schedule that sets out the process to revise the IDP and prepare the budget. The process plan will be added to this document as an appendix. There were no deviations from the key dates set out in the Budget Time Schedule tabled in Council. This plan is attached as Annexure B.

#### **1.8.2 Integrated Development Plan and Service Delivery and Budget Implementation Plan**

The municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. The Process Plan applicable to the second revision cycle included the following key IDP processes and deliverables:

- Registration of municipal priorities and community needs;
- Compilation of departmental business plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Public stakeholder engagement process;
- Compilation of the SDBIP, and
- The review of the performance management and monitoring processes.

The IDP has been taken into a business and financial planning process leading up to the 2017/18 MTREF, based on the approved 2016/17 MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2017/18 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2016/17 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.



### 1.8.3 Financial Modelling and Key Planning Drivers

As part of the compilation of the 2017/18 MTREF extensive financial modelling and the long-term financial plan were taken into account to ensure affordability and sustainability. The following key factors and planning strategies have informed the compilation of the 2017/18 MTREF:

- Policy and expenditure priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e. inflation)
- Performance trends
- Cash Flow Management
- Debtor payment levels
- The need for tariff increases versus the ability of the community to pay for services;
- Improved and sustainable service delivery

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 78 has been taken into consideration in the planning and prioritisation process.

## 1.9 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and co-operative governance. Addressing the inequalities of South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the municipality, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the municipality strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the municipality's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (GGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPIs);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2014 Vision;
- National Spatial Development Perspective (NSDP) and
- The National Priority Outcomes.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. The following table highlights the IDP's five strategic objectives for the 2017/16 MTREF and further planning refinements that have directly informed the compilation of the budget:

**Table 20 IDP Strategic Objectives**

<b>2017/18 MTREF</b>	
1.	Ensuring Environmental Integrity for the West Coast
2.	Pursuing economic growth and the facilitation of job opportunities
3.	Promoting the social wellbeing of the community
4.	Providing essential bulk services to the district
5.	Ensuring good governance and financial viability

In order to ensure integrated and focused service delivery between all spheres of government it was important for the municipality to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

Local priorities were identified as part of the IDP review process which is directly aligned to that of the national and provincial priorities. The key performance areas can be summarised as follows against the five strategic objectives:

1. Ensuring Environmental Integrity for the West Coast:
  - Implement an integrated environmental programme;
  - Implement the air quality management plan;
  - Carrying forward the disaster management plan; and
  - Climate change strategy to be developed.
2. Pursuing economic growth and the facilitation of job opportunities:
  - Review of spatial development framework providing a framework;
  - Implementation of the regional economic development strategy;
  - Technical and capacity support to B-Municipalities;
  - Revision and updating in collaboration with economic development partners; and
  - Support regional investment promotion.
3. Promoting the social wellbeing of the community:
4. Providing essential bulk services to the district:
  - Use and update the master plan for bulk water system.
5. Ensuring good governance and financial viability:
  - Strategic human resource and building of human capital (internally);
  - Corporate training and development in the district;
  - Employee wellness and assistance programme; and
  - Each post is linked to a full job description.

In line with the MSA, the IDP constitutes a single, inclusive strategic plan for the municipality. The five-year programme responds to the development challenges and opportunities faced by the municipality by identifying the key performance areas to achieve the five the strategic objectives mentioned above.

Lessons learned with previous IDP revision and planning cycles as well as changing environments were taken into consideration in the compilation of the IDP, including:

- Strengthening the analysis and strategic planning processes of the municipality;
- Ensuring better coordination through a programmatic approach and attempting to focus the budgeting process through planning interventions; and
- Strengthening performance management and monitoring systems in ensuring the objectives and deliverables are achieved.

The 2017/18 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

DC1 West Coast - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)													
Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
R thousand													
Municipal Transformation & Inst. Development				1 797	–	–	–	–	–	–	–	–	
Basic Service Delivery				207 854	–	–	–	–	–	–	–	–	
Municipal Financial Viability & Management				87 979	–	–	–	–	–	–	–	–	
Good Governance & Public Participation				987	–	–	–	–	–	–	–	–	
Local Economic Development				2 558	–	–	–	–	–	–	–	–	
To ensure the environmental integrity of the district is improved	Environmental sensitive and eco-conserving policies, strategies, plans, by-laws and practices improve the environmental integrity of the district over the 5 years			–	6 595	8 199	8 867	9 046	9 046	8 754	8 253	8 651	
To pursue economic growth and the facilitation of job opportunities	Over the next 5 years targeted business and skills development interventions significantly improve economic development and job opportunities in the district			–	3 001	3 036	3 304	3 304	3 304	4 503	4 595	4 687	
To promote the social well-being of residents, communities and targeted social groups in the district	The social well-being of inhabitants in the district improves generally with significant improvements in the social well-being of targeted vulnerable social groups over the next 5 years.			–	9 466	10 848	12 164	12 164	12 164	13 347	12 735	13 390	
To provide essential bulk services to the district	Over the next 5 years the district provides : An adequate supply of portable water compliant with SANS 241 requirements. A desalination water supply plant that can be used as an alternative water source, A fully operational regional waste management site serving			–	224 261	262 434	239 526	240 526	240 526	241 224	257 135	281 717	
To ensure good governance and financial viability	Over the next 5 years the district municipality achieves a clean annual audit, builds a satisfied, motivated staff team			–	88 687	89 878	82 872	85 004	85 004	88 150	93 582	92 997	
				–	–	–	–	–	–	–	–	–	
				–	–	–	–	–	–	–	–	–	
				–	–	–	–	–	–	–	–	–	
				–	–	–	–	–	–	–	–	–	
				–	–	–	–	–	–	–	–	–	
				–	–	–	–	–	–	–	–	–	
				–	–	–	–	–	–	–	–	–	
Allocations to other priorities				2	–	–	–	–	–	–	–	–	
Total Revenue (excluding capital transfers and contributions)				1	301 175	332 010	374 394	346 734	350 043	350 043	355 977	376 300	401 443

**Table 22 MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure**

Operating Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)												
Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework			
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
Environmental sensitive and eco-conserving policies, strategies, plans, by-laws Over the next 5 years targeted business and skills development interventions The social well-being of inhabitants in the district improves generally with Over the next 5 years the district provides : An adequate supply of portable water Over the next 5 years the district municipality achieves a clean annual audit, builds a		1	5 354	-	-	-	-	-	-	-	-	
			209 524	-	-	-	-	-	-	-	-	-
			22 402	-	-	-	-	-	-	-	-	-
			12 289	-	-	-	-	-	-	-	-	-
			5 974	-	-	-	-	-	-	-	-	-
			-	17 384	18 481	20 672	20 850	19 808	24 234	24 436	25 826	
			-	6 637	6 615	7 819	7 819	7 428	8 556	9 031	9 550	
			-	33 429	36 452	40 847	40 847	38 805	42 229	44 424	46 964	
			-	186 980	248 367	220 166	221 166	210 108	222 708	235 471	250 103	
			-	49 215	50 535	54 547	56 678	53 844	56 698	62 713	62 968	
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			Total			-	-	-	-	-	-	-
Grand Total			255 544	293 644	360 449	344 050	347 360	329 992	354 425	376 075	395 411	

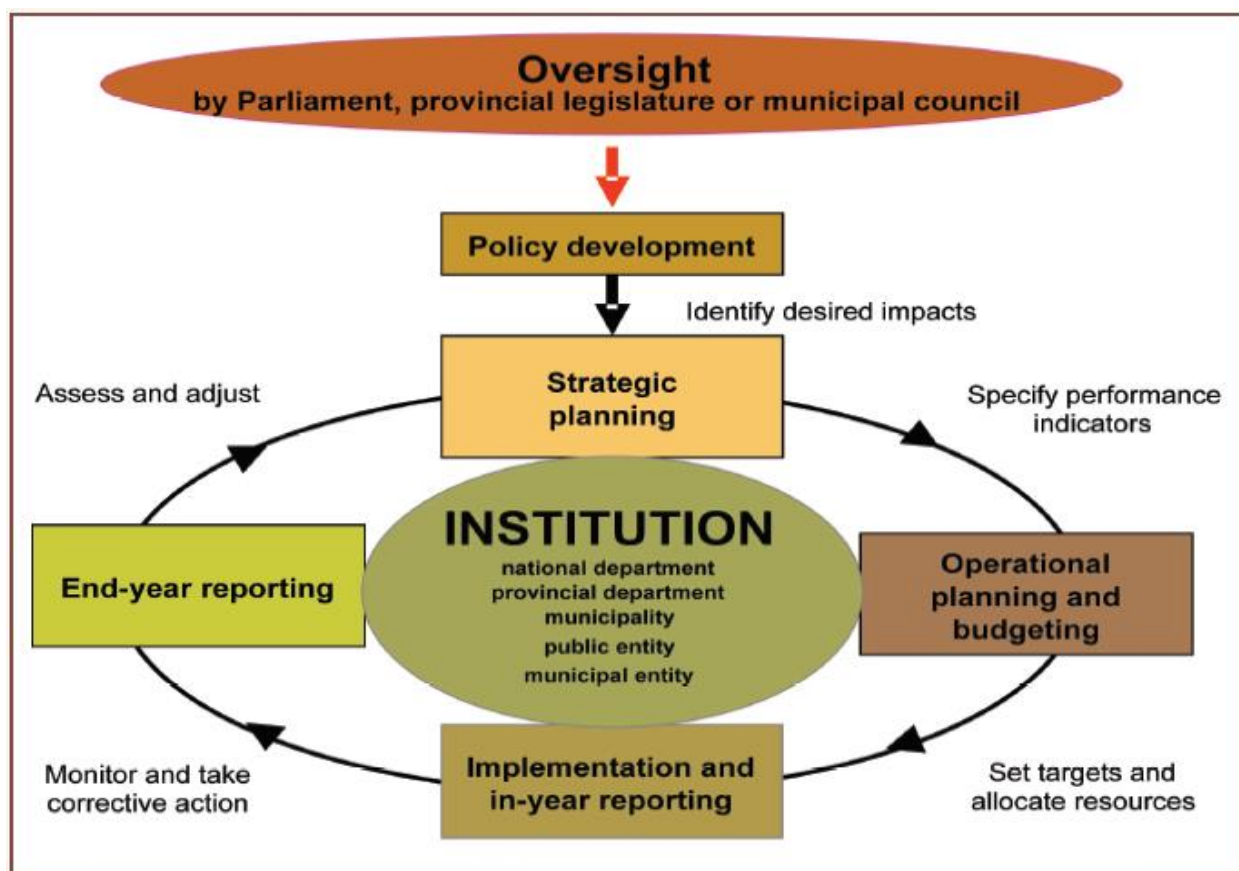
**Table 23 MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure**

DC1 West Coast - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)													
Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
R thousand													
Municipal Transformation & Inst. Development		A		-	-	-	-	-	-	-	-	-	
Basic Service Delivery		B		16 326	-	-	-	-	-	-	-	-	
Municipal Financial Viability & Management		C		1 317	-	-	-	-	-	-	-	-	
Good Governance & Public Participation		D		-	-	-	-	-	-	-	-	-	
Local Economic Development		E		-	-	-	-	-	-	-	-	-	
To ensure the environmental integrity of the district is improved	Environmental sensitive and eco-conserving policies, strategies, plans, by-laws	F		-	49	19	28	28	27	31	903	1 673	
To pursue economic growth and the facilitation of job opportunities	Over the next 5 years targeted business and skills development interventions	G		-	97	141	126	126	120	156	16	16	
To promote the social well-being of residents, communities and targeted	The social well-being of inhabitants in the district improves generally with	H		-	2 872	2 178	2 895	2 895	2 750	3 230	97	-	
To provide essential bulk services to the district	Over the next 5 years the district provides : An adequate supply of portable water	I		-	11 566	4 003	7 690	7 690	7 306	4 888	4 715	9 705	
To ensure good governance and financial viability	Over the next 5 years the district municipality achieves a clean annual audit, builds a	J		-	1 572	99	566	566	538	660	-	-	
		K		-	-	-	-	-	-	-	-	-	
		L		-	-	-	-	-	-	-	-	-	
		M		-	-	-	-	-	-	-	-	-	
		N		-	-	-	-	-	-	-	-	-	
		O		-	-	-	-	-	-	-	-	-	
		P		-	-	-	-	-	-	-	-	-	
Allocations to other priorities				3	-	-	-	-	-	-	-	-	
Total Capital Expenditure				1	17 643	16 155	6 440	11 305	11 305	10 740	8 965	5 731	11 394

## 1.10 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality target, monitors, assesses and reviews organisational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages. The planning, budgeting and reporting cycle can be graphically illustrated as follows:



**Figure 4 Planning, budgeting and reporting cycle**

The performance of the municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The municipality therefore has adopted one integrated performance management system which encompasses:

- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on the progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement);
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

The performance information concepts used by the municipality in its integrated performance management system are aligned to the ***Framework of Managing Programme Performance Information*** issued by the National Treasury:

The following table provides the main measurable performance objectives the municipality undertakes to achieve this financial year.



**Table 24 MBRR Table SA7 – This table will be adjusted in the final budget.**

DC1 West Coast - Supporting Table SA7 Measureable performance objectives										
Description	Unit of measurement	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Vote 1 - COMMUNITY SERVICES										
Function 1 - Community and Social										
Sub-function 1 - Population										
Promoting Social well-being of the community	Consolidated operational plan for social development interventions in the district drafted and submitted to MAYCO	0	0	0	0	0	0	1	0	0
Function 2 - Environmental Protection										
Sub-function 1 - Coastal Protection										
Ensuring Environmental Integrity for the West Coast	Compile an implementation action plan for the Coastal Management Plan and submit to the Mayor for approval by the end of May 2018	0	0	0	0	0	0	1	0	0
Sub-function 2 - Nature Conservation										
Ensuring Environmental Integrity for the West Coast	Develop an Alien Clearing and Monitoring Plan and submit to Council for approval by the end of May 2018	0	0	0	0	0	0	1	0	0
Sub-function 3 - Pollution Control										
Ensuring Environmental Integrity for the West Coast	Take quarterly samples of bacterial levels of potable water in towns, farms and communities within in the district during the 2017/18 financial year	1049	1027	1010	800	800	800	800	800	800
	Develop a Climate Change Strategy and submit to Council for approval by the end of May 2018	0	0	0	0	0	0	1	0	0
	Review the Air Quality Management Plan and submit to Council for approval by the end of May 2018	0	0	0	0	0	0	1	0	0
	Take quarterly samples regarding bacterial levels in final sewerage effluent during the 2017/18 financial year	278	275	277	210	210	210	210	210	210
	Take quarterly samples in terms of Foodstuffs, Cosmetics and Disinfectants Act during the 2017/18 financial year	1285	1119	1751	1080	1080	1080	1080	1080	1080
Function 3 - Executive and Council										
Sub-function 1 - Municipal Manager										
Ensuring Good Governance and Financial Viability	Initiate the meeting of the district coordinating forum (Technical) during the 2017/18 financial year	0	0	0	0	0	0	1	1	1
Function 4 - Finance and Administration										
Sub-function 1 - Administrative and										
Ensuring Good Governance and Financial Viability	Compile and submit the draft Annual Report for 2016/17 to Council by the end January 2018	1	1	1	1	1	1	1	1	1
	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2018 ((Actual (including commitments) amount spent on projects /Total amount budgeted for capital projects)X100)	New performance indicator 2014/15	101.0%	96.13%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Sub-function 2 - Finance										
Ensuring Good Governance and Financial Viability	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2018 ((Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant)	100%	37.15%	23.34%	45%	45%	45%	45%	45%	45%
	Financial viability measured in terms of the outstanding service debtors as at 30 June 2018 ((Total outstanding service debtors/ revenue received for services)X100)	2%	3.98%	4.70%	5%	5%	5%	5%	5%	5%
	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2018 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)).	100%	844%	6	3	3	3	3	3	3
Function 5 - Planning and Development										
Sub-function 1 - Corporate Wide										
To pursue Economic Growth and facilitation of job opportunities	Host 8 sessions to promote skills development and support the Tourism SMME business sector by 30 June 2018	12	8	11	8	8	8	8	8	8
Sub-function 2 - Economic										
To pursue Economic Growth and facilitation of job opportunities	Create full time equivalent (FTE's) through expenditure with the EPWP job creation by 30 June 2018	53	75	57.3	30	30	30	30	30	30
	Create temporary job opportunities with man days paid through capital projects by 30 June 2018	992	7763	7016	1000	1000	1000	1200	1200	1200

**Table 24 MBRR Table SA7 - Measurable performance objectives will be attached as an appendix. (Continued)**

Vote 2 - SUBSIDISED SERVICES										
Function 1 - Community and Social										
Sub-function 1 - Disaster Management										
Promoting Social well-being of the community	Review the Fire Master Plan implementation action plan and submit to the Mayor for approval by the end of May 2018	1	1	1	1	1	1	1	1	1
	Review and submit the Disaster Management Framework to Council by the end of May 2018	1	1	1	1	1	1	1	1	1
Function 2 - Finance and Administration										
Sub-function 1 - Human Resources										
Ensuring Good Governance and Financial Viability	Number of people from employment equity target groups to be appointed by 30 June 2018 in the three highest levels of management in compliance with the municipality's approved Employment Equity Plan	New performance indicator 2014/15	0	1	1	1	1	0	0	0
	The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2018 ((Actual amount spent on training/total personnel budget)x100)	New performance indicator 2014/15	1%	0.78%	1%	1%	1%	1%	1%	1%
	Limit the vacancy rate to less than 15% of budgeted posts by 30 June 2018 ((Number of budgeted posts filled/Number of budgeted posts on the organogram)x100)		16%	14%	13%	15%	15%	15%	15%	15%
Sub-function 2 - Risk Management										
Ensuring Good Governance and Financial Viability	Review the risk management policy strategy with the implementation plan and submit to the risk committee by 31 March 2018		0	0	1	0	0	0	1	0
	Compile the risk based audit plan and submit to the Audit Committee for consideration by 30 June 2018		1	1	1	1	1	1	1	1
	Submit progress reports on the implementation of the RBAP to the Audit Committee during the 2017/18 financial year		6	32	6	6	6	6	6	6
	Perform quarterly risk assessments per the Risk Implementation Plan and submit report with amendments to the risk committee during the 2017/18 financial year		4	4	5	4	4	4	4	4
Function 3 - Internal Audit										
Sub-function 1 - Governance Function										
Ensuring Good Governance and Financial	Co-ordinate the functioning of the audit committee during the 2017/18 financial		4	6	6	4	4	4	4	4
Function 4 - Other										
Sub-function 1 - Tourism										
To pursue Economic Growth and facilitation of job opportunities	Carry out 32 tourism promotional activities by 30 June 2018	New performance indicator 2014/15		58	24	24	24	32	32	32
	Assist 12 Tourism BEE entrepreneurs with starting and growing businesses e.g. research, business plans and skills development by 30 June 2018	New performance indicator 2014/15		3	12	12	12	12	12	12
Vote 3 - TRADING SERVICES										
Function 1 - Water Management										
Sub-function 1 - Water Distribution										
Providing essential Bulk services to the District	Limit average % water loss for last 12 months to less than 7.5% ((Number of Kiloliters Water Purified - Number of Kiloliters Water Sold) / Number of Kiloliters Water Purified x 100)	4.96%	7.04%	8.18%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%
	95% of the water capital budget spent by 30 June 2018 ((Actual expenditure divided by the total approved budget)x100)	109.00%	99.57%	94.84%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%
Sub-function 2 - Water Treatment										
Providing essential Bulk services to the District	Comply 100% with water quality parameters as per SANS 241 physical and micro parameters for West Coast Bulk Water Supply during the 2017/18 financial year	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

**Table 24 MBRR Table SA7 - Measurable performance objectives will be attached as an appendix. (Continued)**

Vote 4 - AGENCIES										
Function 1 - Road Transport										
Sub-function 1 - Roads										
Providing essential Bulk services to the District	95% of the provincial roads conditional grant budget allocation spent by 30 June 2018 ((Total expenditure divided by the total approved budget) x 100)	109%	99.57%	94.84%	95%	95%	95%	95%	95%	95%
	Grade 16 000 kilometers of road by 30 June 2018		New performance indicator 2014/15	18084.96	16000	16000	16000	16000	16000	16000
	Re-gravel 38.77 kilometers of roads by 30 June 2018		New performance indicator 2014/15	75.25	57.11	57.11	57.11	39	39	39
	Upgrade 6.448 kilometers of roads from gravel to bitumen surface by 30 June 2018		New performance indicator 2014/15	9.79	10.89	10.89	10.89	6	6	6
	Reseal 27.24 kilometers of surfaced roads by 30 June 2018		New performance indicator 2014/15	52.04	31.4	31.4	31.4	27	27	27
	Rehabilitate 2 kilometers of existing roads by 30 June 2018		New performance indicator 2014/15					2	2	2
Sub-function 1 - Coastal Protection										
And so on for the rest of the Entities										

The municipality will adjust its performance indicators when the final budget is tabled in May 2017 if applicable.

The following table sets out the municipalities main performance objectives and benchmarks for the 2017/18 MTREF.

**Table 25 MBRR Table SA8 - Performance indicators and benchmarks**

DC1 West Coast - Supporting Table SA8 Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b><u>Borrowing Management</u></b>											
Credit Rating		A-	A-	A-	A-	A-	A-	A-			
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	9.5%	8.2%	6.6%	7.2%	7.9%	8.2%	8.2%	6.1%	6.0%	6.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	11.4%	9.7%	8.4%	9.5%	10.6%	10.4%	10.4%	8.2%	8.0%	7.9%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>											
Current Ratio	Current assets/current liabilities	4.2	4.1	5.8	2.6	2.6	4.1	4.1	2.8	2.6	2.3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	4.2	4.1	5.8	2.6	2.6	4.1	4.1	2.8	2.6	2.3
Liquidity Ratio	Monetary Assets/Current Liabilities	3.7	3.8	5.4	2.4	2.4	3.8	3.8	2.7	2.5	2.2
<b><u>Revenue Management</u></b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		100.0%	100.0%	100.0%	100.0%	99.5%	99.5%	99.5%	100.0%	100.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		100.0%	100.0%	100.0%	100.0%	99.5%	99.5%	99.5%	100.0%	100.0%	100.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	11.0%	9.8%	6.6%	7.8%	7.8%	7.8%	7.8%	4.7%	4.6%	4.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		15.0%	14.4%	7.3%	29.0%	29.0%	15.0%	15.0%	28.2%	31.1%	37.4%
<b><u>Other Indicators</u></b>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	0	0	0	0	0	0	0	0	0	0
	Total Cost of Losses (Rand '000)	-	-	-	-	-	-	-	-	-	-
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	-	-	-	-	-	-	-	-	-
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)	0	0	0	0	0	0	0	5379750	5917725	6509497
	% Volume (units purchased and generated less units sold)/units purchased and generated								-	-	-
Employee costs	Employee costs/(Total Revenue - capital revenue)	40.5%	40.4%	39.0%	45.9%	44.9%	42.7%	42.7%	48.7%	48.4%	48.6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	42.3%	42.2%	40.6%	47.9%	46.9%	44.6%		50.4%	50.0%	50.3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	14.7%	17.1%	21.9%	17.6%	17.4%	16.5%		0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	7.7%	7.0%	6.0%	6.9%	7.6%	7.2%	7.2%	7.4%	7.2%	7.2%
<b><u>IDP regulation financial viability indicators</u></b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	7.9	7.7	11.8	10.7	10.7	10.7	11.2	11.1	11.4	12.2
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	22.0%	15.0%	11.2%	9.9%	9.9%	9.9%	9.9%	3.8%	4.1%	4.3%
iii. Cost coverage	(Av ailable cash + Investments)/monthly fixed operational expenditure	8.9	9.2	9.0	7.4	7.3	8.4	8.4	8.7	8.4	8.5

### 1.10.1 Performance indicators and benchmarks

#### 1.10.1.1 Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position.

#### 1.10.1.2 Liquidity

- For the 2017/18 MTREF the current ratio is 2.7
- *The liquidity ratio* is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations.

#### 1.10.1.3 Revenue Management

- As part of the financial sustainability strategy, an aggressive revenue management framework has been implemented to increase cash inflow. The intention of the strategy is to streamline the revenue value chain by ensuring accurate billing, customer service, and credit control and debt collection.

#### 1.10.1.4 Creditors Management

- The municipality has managed to ensure that creditors are settled within the legislated 30 days of invoice. This has had a favorable impact on suppliers' perceptions of risk of doing business with the municipality.

#### 1.10.1.5 Other Indicators

- The water distribution losses have been 8.18 per cent in 2015/16. It is planned to further reduce distribution losses in 2016/17 and 2017/18.
- Employee costs as a percentage of operating revenue continues to be stable over the MTREF.

### 1.10.2 Providing clean water

The municipality provides bulk water services provider to Local Municipalities as well as 876 farmers. The Municipality's bulk water needs are provided by the Department of Water Affairs and Forestry in the form of raw water.

The Department of Water Affairs conducts a bi-annual performance rating of water treatment works within this district, presenting a Blue Drop award for water treatment works that meet certain criteria of excellence.

## **1.11 Overview of budget related-policies**

The municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

### **1.11.1 Review of credit control and debt collection procedures/policies**

The credit and debt collection Policy will be reviewed annually. While the adopted policy is credible, sustainable, manageable and informed by affordability and value for money there has been a need to review certain components to achieve a higher collection rate.

The 2017/18 MTREF has been prepared on the basis of achieving an average debtors' collection rate of 98 per cent on current billings.

### **1.11.2 Asset Management Policy**

A proxy for asset consumption can be considered the level of depreciation each asset incurs on an annual basis. Preserving the investment in new infrastructure needs to be considered a significant strategy in ensuring the future sustainability of infrastructure and the municipality's revenue base. Within the framework, the need for new assets was considered a priority and hence the capital programme was determined based on new asset construction.

The Asset Management Policy is therefore considered a strategic guide in ensuring a sustainable approach to new assets as well as asset renewal, repairs and maintenance. In addition the policy prescribes the accounting and administrative policies and procedures relating to property, plant and equipment (fixed assets).

### **1.11.3 Supply Chain Management Policy**

The Supply Chain Management Policy was adopted by Council in September 2005. An amended policy was considered by Council on the 25<sup>th</sup> of May 2016.

### **1.11.4 Cash Management and Investment Policy**

The aim of the policy is to ensure that the municipality's surplus cash and investments are adequately managed, especially the funds set aside for the cash backing of certain reserves. The policy details the minimum cash and cash equivalents required at any point in time and introduce time frames to achieve certain benchmarks.

### **1.11.5 Tariff Policies**

The municipality's tariff policies provide a broad framework within which the Council can determine fair, transparent and affordable charges that also promote sustainable service delivery.

All the above policies are available on the municipality's website, as well as other budget related policies:

## 1.12 Overview of budget assumptions

### 1.12.1 External factors

Due to the below inflation increase in the equitable share allocation the municipality has declining cash inflows, which has necessitated restrained expenditure to ensure that cash outflows remain within the affordability parameters of the municipality's finances.

### 1.12.2 General inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the compilation of the 2017/18 MTREF:

- National Government macro-economic targets;
- The general inflationary outlook;
- The impact of municipal cost drivers;
- The increase in prices for bulk water; and
- The increase in the cost of remuneration. Employee related costs comprise 48.63 per cent of total operating expenditure in the 2017/18 MTREF.

### 1.12.3 Credit rating outlook

**Table 26 Credit rating outlook**

Security class	Currency	Rating	Annual rating 2016/17	Previous Rating
Short term	Rand	A1	Des 2016	A1
Long-term	Rand	A	Des 2016	A
Outlook	Rand	Stable	Des 2016	Stable

### 1.12.4 Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. The municipality's borrowing will decrease over the MTREF.

### 1.12.5 Collection rate for revenue services

The base assumption is that tariff and rating increases will increase at a rate slightly higher than CPI over the long term. It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term.

The rate of revenue collection is currently expressed as a percentage (98 per cent) of annual billings. Cash flow is assumed to be 100 per cent of billing.

### 1.12.6 Salary increases

The assumption is that for the three years an across the board increase of 8 per cent is allowed.

### 1.12.7 Impact of national, provincial and local policies

Integration of service delivery between national, provincial and local government is critical to ensure focussed service delivery and in this regard various measures were implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

- Creating jobs;
- Enhancing education and skill development;
- Improving Health services;
- Firefighting services; and
- Fighting corruption.

To achieve these priorities integration mechanisms are in place to ensure integrated planning and execution of various development programs. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.

### 1.12.8 Ability of the municipality to spend and deliver on the programmes

It is estimated that a spending rate of at least 95 per cent is achieved on operating expenditure and 100 per cent on the capital programme for the 2017/18 MTREF of which performance has been factored into the cash flow budget.

## 1.13 Overview of budget funding

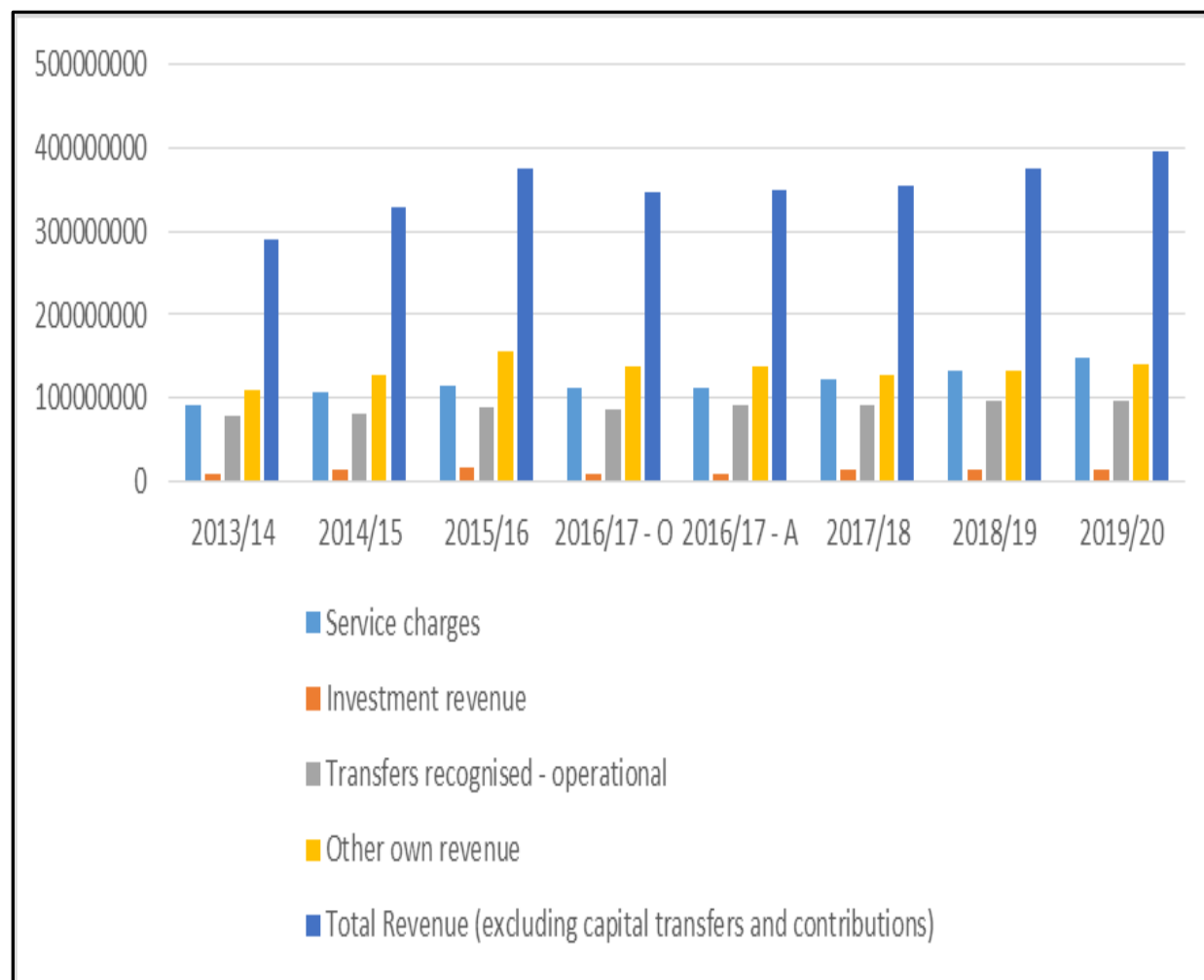
### 1.13.1 Medium-term outlook: operating revenue

The following table is a breakdown of the operating revenue over the medium-term:

**Table 27 Breakdown of the operating revenue over the medium-term**

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	92 630	107 439	113 875	112 744	113 257	113 257	113 257	123 020	133 542	146 965
Investment revenue	10 025	13 526	17 176	8 663	8 663	8 663	8 663	13 885	14 024	14 164
Transfers recognised - operational	77 567	80 847	88 624	87 024	90 334	90 334	90 334	90 115	95 502	95 566
Other own revenue	110 648	126 627	154 719	138 303	137 790	137 790	137 790	127 507	133 232	139 748
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>290 870</b>	<b>328 439</b>	<b>374 394</b>	<b>346 734</b>	<b>350 043</b>	<b>350 043</b>	<b>350 043</b>	<b>354 527</b>	<b>376 300</b>	<b>396 443</b>



**Figure 5 Breakdown of operating revenue over the 2017/18 MTREF**

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The municipality derives most of its operational revenue from bulk water services; agency services (Roads), operating grants from organs of state and other minor charges (such as building plan fees, licenses and permits etc.)

The revenue strategy is a function of key components such as:

- Growth in the municipality and economic development;
- Revenue management and enhancement;
- Achievement of a 98 per cent annual collection rate for consumer revenue;
- National Treasury guidelines;
- Achievement of full cost recovery of specific user charges;
- Determining tariff escalation rate by establishing/calculating revenue requirements.

The above principles guide the annual increase in the tariffs charged to the consumers and aligned to the economic forecasts.

The proposed tariff increases for the 2017/18 MTREF on the different revenue categories are:

**Table 28 Proposed tariff increases over the medium-term**

Revenue category	2017/18 proposed tariff increase	2018/19 proposed tariff increase	2019/20 proposed tariff increase	2017/18 additional revenue for each 1% tariff increase	2017/18 additional revenue owing to 2% tariff increases	2017/18 Total Budgeted revenue
	%	%	%	R'000	R'000	R'000
Water	6.2	8.5	10	1,221	2,443	122,149
<b>Total</b>				<b>1,221</b>	<b>2,443</b>	<b>122 149</b>

Services charges relating to bulk water constitutes the biggest component of the revenue basket of the municipality totaling R122.1 million for the 2017/18 financial year and decreases to R145.7 million by 2019/20.

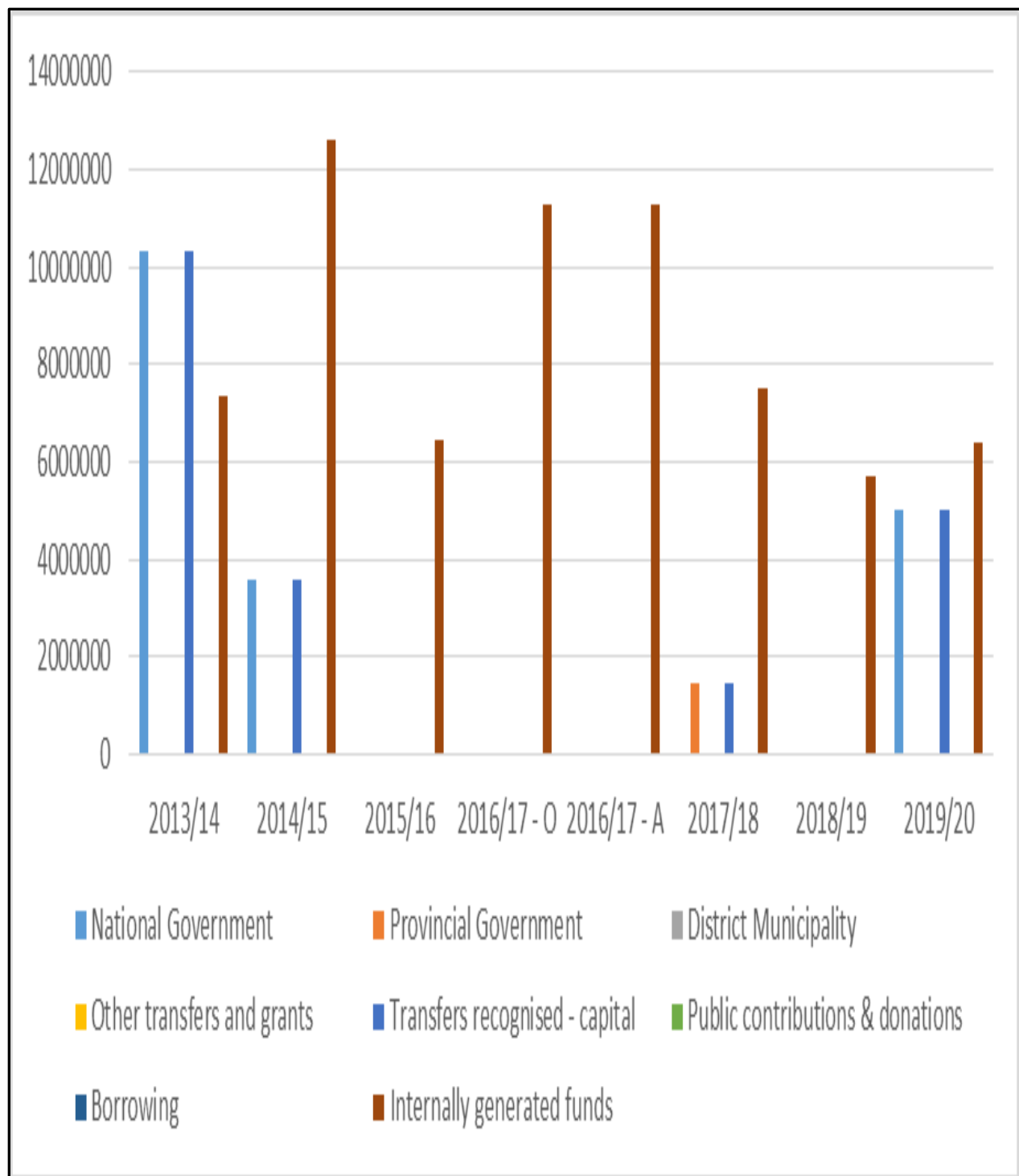
Operational grants and subsidies amount to R90 million, R95 million and R95 million for each of the respective financial years of the MTREF, or 25, 25 and 24 per cent of operating revenue.

Investment revenue contributes marginally to the revenue base with a budget allocation of R13 million, R14 million and R14 million for the respective three financial years of the 2017/18 MTREF. It should be noted that all cash are classified under cash and cash equivalents as per GRAP 24.

**Table 29 Sources of capital revenue over the MTREF**

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>	<b>1</b>										
<b>Funded by:</b>											
National Government		10 305	3 571	-	-	-	-	-	-	-	5 000
Provincial Government		-	-	-	-	-	-	-	1 450	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	10 305	3 571	-	-	-	-	-	1 450	-	5 000
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		7 339	12 584	6 440	11 305	11 305	10 740	10 740	7 515	5 731	6 394
<b>Total Capital Funding</b>	<b>7</b>	<b>17 643</b>	<b>16 155</b>	<b>6 440</b>	<b>11 305</b>	<b>11 305</b>	<b>10 740</b>	<b>10 740</b>	<b>8 965</b>	<b>5 731</b>	<b>11 394</b>

The above table is graphically represented as follows for the 2017/18 financial year.



**Figure 6 Sources of capital revenue for the 2017/18 financial year**

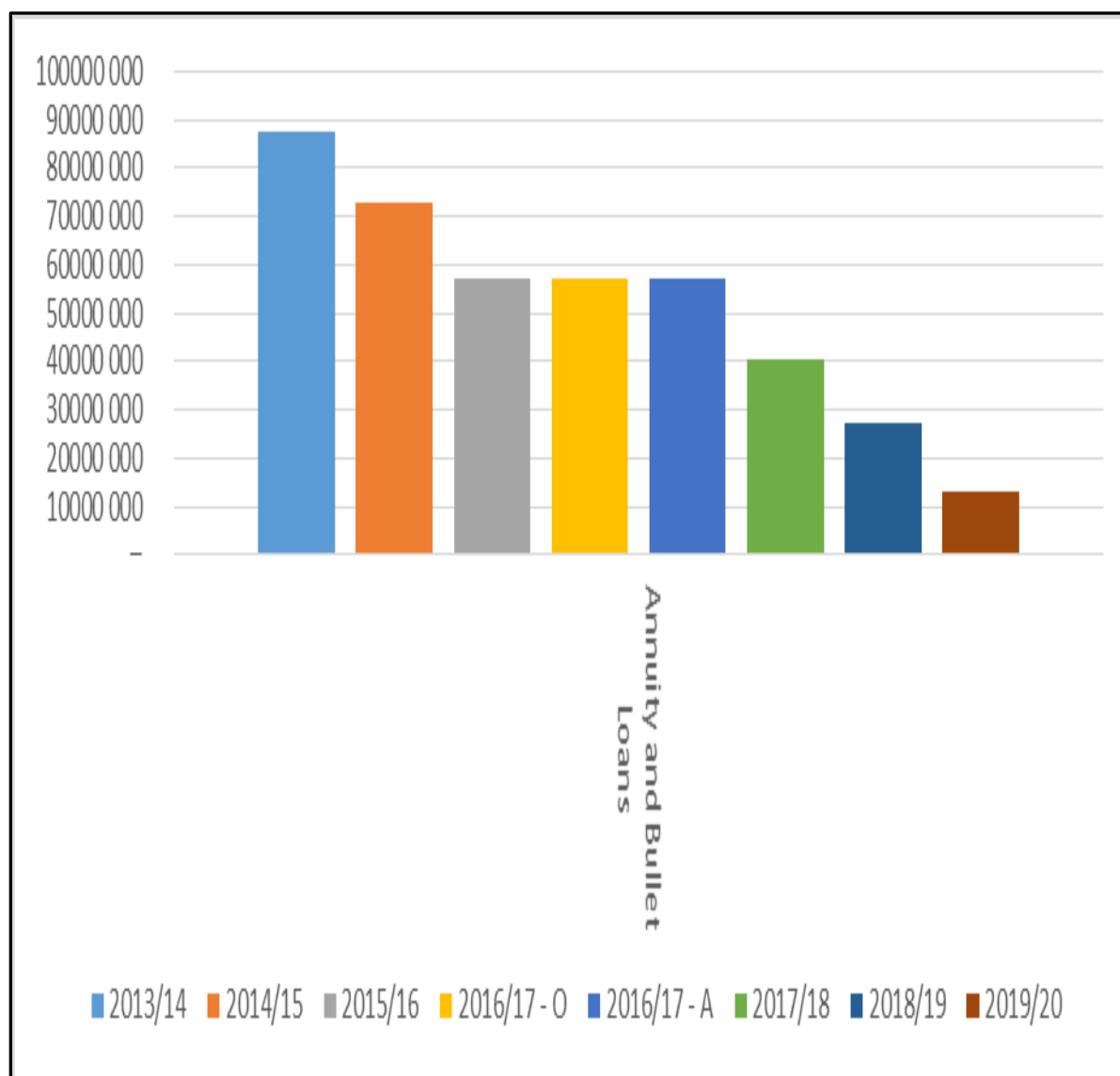
Capital will be financed from internally generated funds.

The following table is a detailed analysis of the municipality's borrowing liability.

**Table 30 MBRR Table SA 17 - Detail of borrowings**

DC1 West Coast - Supporting Table SA17 Borrowing										
Borrowing - Categorised by type	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
<b>Parent municipality</b>										
Annuity and Bullet Loans		87 616	72 738	57 245	57 221	57 221	57 221	40 242	27 389	12 873
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
<b>Municipality sub-total</b>	1	87 616	72 738	57 245	57 221	57 221	57 221	40 242	27 389	12 873
<b>Entities</b>										
Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Borrowing</b>	1	87 616	72 738	57 245	57 221	57 221	57 221	40 242	27 389	12 873

The following graph illustrates the decrease in outstanding borrowing for the 2013/14 to 2019/20 period.



**Figure 7 Growth in outstanding borrowing (long-term liabilities)**

The municipality does not plan to borrow over the MTREF.

Table 31 MBRR Table SA 18 - Capital transfers and grants receipts

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>										
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		77 093	80 010	86 138	86 904	87 047	87 047	89 875	95 142	95 086
Local Government Equitable Share		72 626	75 984	80 458	82 194	82 194	82 194	84 972	88 303	91 217
Finance Management		1 250	1 250	1 250	1 250	1 250	1 250	1 250	4 124	1 000
Municipal Systems Improvement		890	934	787	—	143	143	—	—	—
EPWP Incentive		1 000	1 000	1 000	1 036	1 036	1 036	1 100	—	—
Rural asset management system		—	—	2 199	2 424	2 424	2 424	2 553	2 715	2 869
fresh water tanks		1 327	842	444	—	—	—	—	—	—
<b>Provincial Government:</b>		475	837	603	120	2 287	2 287	240	360	480
Finance Management Capacity Building		475	837	551	120	120	120	—	—	—
Capacity Building Health Services		—	—	51	—	129	129	—	—	—
Finance Management Support		—	—	—	—	2 038	2 038	240	360	480
fresh water tanks		—	—	—	—	—	—	—	—	—
<b>District Municipality:</b>		—	—	—	—	—	—	—	—	—
[insert description]		—	—	—	—	—	—	—	—	—
<b>Other grant providers:</b>		—	—	1 882	—	1 000	1 000	—	—	—
Other		—	—	1 882	—	—	—	—	—	—
Working for Water		—	—	—	—	1 000	1 000	—	—	—
<b>Total Operating Transfers and Grants</b>	5	77 567	80 847	88 624	87 024	90 334	90 334	90 115	95 502	95 566
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		10 305	3 571	—	—	—	—	—	—	5 000
Regional Bulk Infrastructure		10 305	3 571	—	—	—	—	—	—	5 000
Other capital transfers/grants [insert desc]		—	—	—	—	—	—	—	—	—
<b>Provincial Government:</b>		—	—	—	—	—	—	1 450	—	—
Fire Services Capacity Building Grant		—	—	—	—	—	—	1 450	—	—
<b>District Municipality:</b>		—	—	—	—	—	—	—	—	—
[insert description]		—	—	—	—	—	—	—	—	—
<b>Other grant providers:</b>		—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—
<b>Total Capital Transfers and Grants</b>	5	10 305	3 571	—	—	—	—	1 450	—	5 000
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		87 872	84 418	88 624	87 024	90 334	90 334	91 565	95 502	100 566

### 1.13.2 Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understanding for councilors and management. Some specific features include:

- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provide for as cash inflow based on actual performance. In other words the *actual collection rate* of billed revenue., and
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long term borrowing (debt).

**Table 32 MBRR Table A7 - Budget cash flow statement**

DC1 West Coast - Table A7 Budgeted Cash Flows											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		-	-	-	-	-	-	-	-	-	-
Service charges		92 630	107 439	113 875	112 744	112 744	112 744	112 744	123 020	133 542	146 965
Other revenue		106 794	129 173	144 420	138 275	138 275	138 275	138 275	127 450	133 174	139 690
Government - operating	1	87 872	84 418	88 624	87 024	90 574	90 574	90 574	90 115	95 502	95 566
Government - capital	1	-	-	-	-	-	-	-	1 450	-	5 000
Interest		10 025	13 526	17 176	8 691	8 691	8 691	8 691	13 942	14 082	14 222
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(245 476)	(265 199)	(306 038)	(319 348)	(322 898)	(306 753)	(306 753)	(321 293)	(341 357)	(358 738)
Finance charges		(11 818)	(10 454)	(8 943)	(9 299)	(9 299)	(8 834)	(8 834)	(12 287)	(12 779)	(13 417)
Transfers and Grants	1	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>40 027</b>	<b>58 904</b>	<b>49 113</b>	<b>18 087</b>	<b>18 087</b>	<b>34 697</b>	<b>34 697</b>	<b>22 397</b>	<b>22 165</b>	<b>29 287</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		-	695	251	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		(17 643)	(16 155)	(6 419)	(11 305)	(11 305)	(10 740)	(10 740)	(8 965)	(5 731)	(11 394)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(17 643)</b>	<b>(15 460)</b>	<b>(6 168)</b>	<b>(11 305)</b>	<b>(11 305)</b>	<b>(10 740)</b>	<b>(10 740)</b>	<b>(8 965)</b>	<b>(5 731)</b>	<b>(11 394)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Repayment of borrowing		(12 583)	(13 516)	(14 998)	(15 493)	(15 493)	(15 493)	(15 493)	(9 299)	(9 764)	(10 349)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(12 583)</b>	<b>(13 516)</b>	<b>(14 998)</b>	<b>(15 493)</b>	<b>(15 493)</b>	<b>(15 493)</b>	<b>(15 493)</b>	<b>(9 299)</b>	<b>(9 764)</b>	<b>(10 349)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>9 802</b>	<b>29 929</b>	<b>27 948</b>	<b>(8 710)</b>	<b>(8 710)</b>	<b>8 465</b>	<b>8 465</b>	<b>4 134</b>	<b>6 671</b>	<b>7 544</b>
Cash/cash equivalents at the year begin:	2	159 237	169 038	198 967	198 967	198 967	198 967	198 967	226 915	231 049	237 720
Cash/cash equivalents at the year end:	2	169 038	198 967	226 915	190 257	190 257	207 432	207 432	231 049	237 720	245 264

The above table shows that cash and cash equivalents of the municipality equals a positive cash balance of R169 million in 2013/14 to R245 million in 2019/20.

### 1.13.3 Cash Backed Reserves/Accumulated Surplus Reconciliation

This following table meets the requirements of MFMA Circular 64 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

- What are the predicted cash and investments that are available at the end of the budget year?
- How are those funds used?
- What is the net funds available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded'. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded (budgeted spending is greater than funds available or to be collected).

**Table 33 MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation**

DC1 West Coast - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	169 038	198 967	226 915	190 257	190 257	207 432	207 432	231 049	237 720	245 264
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>169 038</b>	<b>198 967</b>	<b>226 915</b>	<b>190 257</b>	<b>190 257</b>	<b>207 432</b>	<b>207 432</b>	<b>231 049</b>	<b>237 720</b>	<b>245 264</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		472	366	1 484	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(5 534)	(3 336)	(6 857)	28 736	28 736	4 690	4 690	48 117	56 254	69 918
Other provisions		68 955	72 279	78 327	80 974	80 974	80 974	80 974	75 101	75 955	76 255
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>63 893</b>	<b>69 309</b>	<b>72 955</b>	<b>109 709</b>	<b>109 709</b>	<b>85 664</b>	<b>85 664</b>	<b>123 218</b>	<b>132 209</b>	<b>146 174</b>
<b>Surplus(shortfall)</b>		<b>105 146</b>	<b>129 659</b>	<b>153 960</b>	<b>80 547</b>	<b>80 547</b>	<b>121 768</b>	<b>121 768</b>	<b>107 831</b>	<b>105 511</b>	<b>99 090</b>

From the above table it can be seen that the cash available total R231 million in the 2017/18 financial year and progressively decreases to R245 million by 2019/20. The following is a breakdown of the application of this funding:

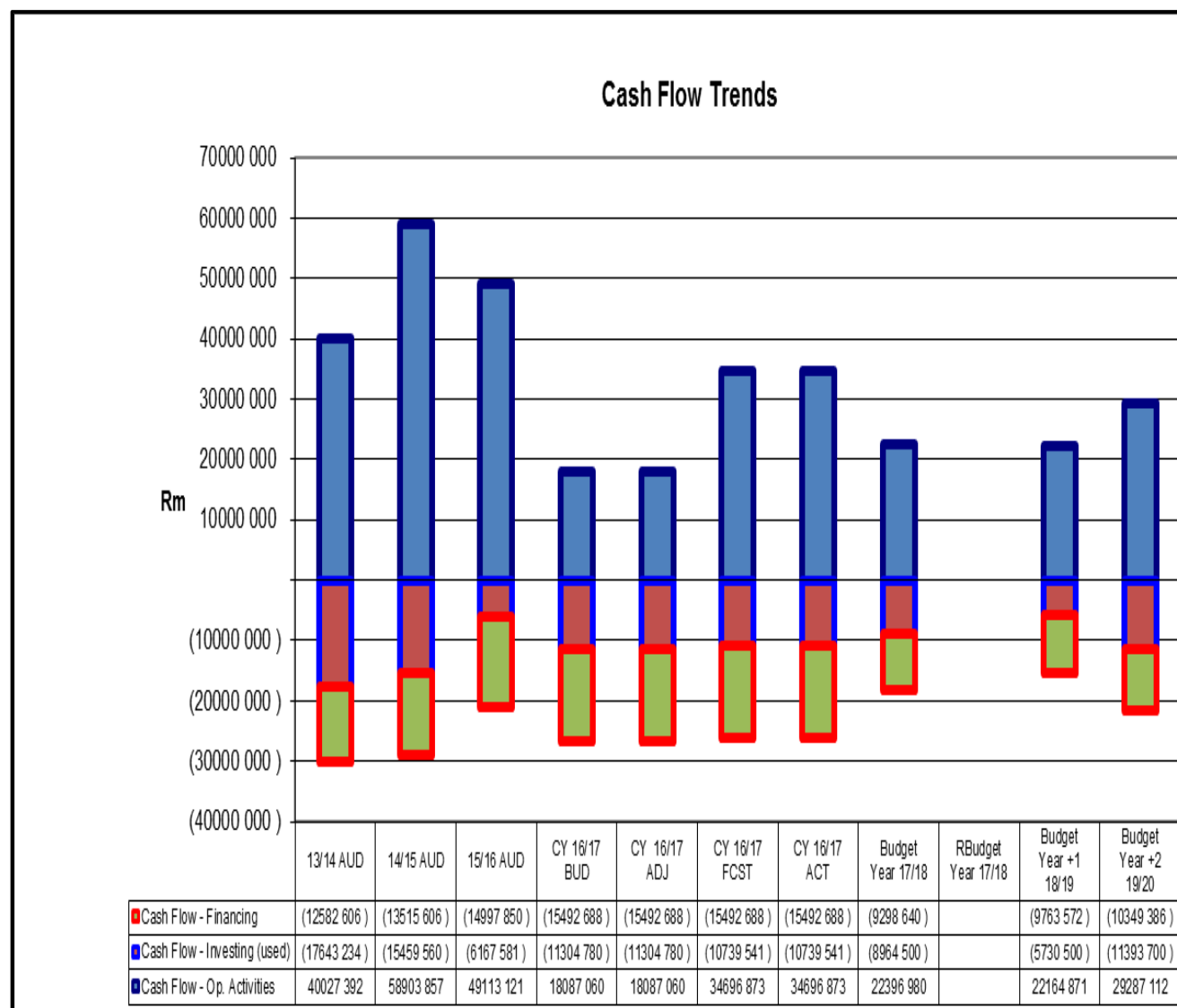
- Unspent conditional transfers (grants) are automatically assumed to be an obligation as the municipality has received government transfers in advance of meeting the conditions. Ordinarily, unless there are special circumstances, the municipality is obligated to return unspent conditional grant funds to the national revenue fund at the end of the financial year. In the past these have been allowed to 'roll-over' and be spent in the ordinary course of business, but this practice has been discontinued.
- There is no unspent borrowing from the previous financial years. In terms of the municipality's Borrowing and Investments Policy, borrowings are only drawn down once the expenditure has been incurred against the particular project. Unspent borrowing is



- ring-fenced and reconciled on a monthly basis to ensure no unnecessary liabilities are incurred.
- Against other provisions an amount R107 million has been provided for the 2017/18 financial year and decreases to R99 million by 2019/20. This liability is informed by, amongst others, the supplementary pension liability.

It can be concluded that the municipality has a surplus against the cash backed and accumulated surpluses reconciliation. The 2017/18 MTREF has been informed by ensuring the financial plan meets the minimum requirements of the MFMA.

The following graph supplies an analysis of the activities relating cash and cash equivalent over a seven year perspective.



**Figure 8 Cash and cash equivalents activities**

### 1.13.4 Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

**Table 34 MBRR SA10 – Funding compliance measurement**

DC1 West Coast Supporting Table SA10 Funding measurement												
Description	MFMA section	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	169 038	198 967	226 915	190 257	190 257	207 432	207 432	231 049	237 720	245 264
Cash + investments at the yr end less applications - R'000	18(1)b	2	105 146	129 659	153 960	80 547	80 547	121 768	121 768	107 831	105 511	99 090
Cash year end/monthly employee/supplier payments	18(1)b	3	8.9	9.2	9.0	7.4	7.3	8.4	8.4	8.7	8.4	8.2
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	45 631	38 366	13 944	2 683	2 683	20 051	20 051	1 552	225	6 032
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	10.0%	(0.0%)	(7.0%)	(5.5%)	(6.0%)	(6.0%)	2.6%	2.6%	4.1%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	98.1%	101.1%	96.2%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	0.7%	1.4%	1.3%	1.3%	1.3%	1.2%	1.1%
Capital payments % of capital expenditure	18(1)c;19	8	100.0%	100.0%	99.7%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								102.9%	100.0%	105.8%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(20.5%)	(21.4%)	(12.1%)	0.0%	0.0%	0.0%	(58.1%)	15.1%	17.9%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	39.4%	(24.6%)	32.6%	0.0%	0.0%	0.0%	(24.6%)	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	12.2%	15.9%	25.3%	17.8%	17.8%	18.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	21.3%	26.4%	13.3%

#### 1.13.4.1 Cash/cash equivalent position

The municipality's forecast cash position was discussed as part of the budgeted cash flow statement. A 'positive' cash position, for each year of the MTREF would generally be a minimum requirement, subject to the planned application of these funds such as cash-backing of reserves and working capital requirements.

The forecasted cash and cash equivalents for the 2017/18 MTREF shows R231 million, R237 million and R245 million for each respective financial year.

#### *1.13.4.2 Cash less application of funds*

The purpose of this measure is to understand how the municipality has applied the available cash as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in Table 17, on page 31. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. This has been extensively discussed above.

#### *1.13.4.3 Monthly average payments covered by cash or cash equivalents*

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the municipality to meet monthly payments as and when they fall due. Notably, the ratio is steady.

#### *1.13.4.4 Surplus/deficit*

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. For the 2017/18 MTREF the indicative outcome is a surplus of R1.5 million.

It needs to be noted that a surplus does not necessarily mean that the budget is funded from a cash flow perspective and the first two measures in the table are therefore critical.

#### *1.13.4.5 Cash receipts as a percentage of ratepayer and other revenue*

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyze the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. It can be seen that the outcome is at 100 per cent for each of the respective financial years. Given that the assumed collection rate was based on a 98 per cent performance target, the cash flow statement has been conservatively determined. Should performance with the mid-year review and adjustments, be positive in relation to actual collections of billed revenue, the adjustments budget will be amended accordingly.

#### *1.13.4.6 Debt impairment expense as a percentage of billable revenue*

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment has to be increased to offset under-collection of billed revenues. Considering the municipality is a bulk water supplier to local municipalities this ratio is 1.3%.

#### *1.13.4.7 Capital payments percentage of capital expenditure*

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. The municipality aims to keep this as low as possible through strict compliance with the legislative requirement that debtors be paid within 30 days.

*1.13.4.8 Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)*

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) has been excluded. It can be seen that borrowing equates to 0 per cent of own funded capital.

*1.13.4.9 Transfers/grants revenue as a percentage of Government transfers/grants available*

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 per cent could indicate that not all grants as contained in the Division of Revenue Act (DORA) have been budgeted for. The municipality has budgeted for all transfers.

*1.13.4.10 Consumer debtors change (Current and Non-current)*

The purpose of these measures is to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors and the change in long term receivables, both from the Budgeted Financial Position.

*1.13.4.11 Repairs and maintenance expenditure level*

This measure is currently zero percent (0%) over the MTREF. This expenditure was reclassified as contracted services and inventory consumed to comply with the new MSCOA regulations. Details of the municipality's strategy pertaining to asset management and repairs and maintenance are contained in Table 50 MBRR SA34c on page 80.

## 1.14 Expenditure on grants and reconciliations of unspent funds

**Table 35 MBRR SA19 - Expenditure on transfers and grant programs**

DC1 West Coast - Supporting Table SA19 Expenditure on transfers and grant programme										
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		77 093	80 010	86 138	86 904	87 047	87 047	89 875	95 142	95 086
Local Government Equitable Share		72 626	75 984	80 458	82 194	82 194	82 194	84 972	88 303	91 217
Finance Management		1 250	1 250	1 250	1 250	1 250	1 250	1 250	4 124	1 000
Municipal Systems Improvement		890	934	787	–	143	143	–	–	–
EPWP Incentive		1 000	1 000	1 000	1 036	1 036	1 036	1 100	–	–
Rural asset management system		–	–	2 199	2 424	2 424	2 424	2 553	2 715	2 869
		–	–	–	–	–	–	–	–	–
fresh water tanks		1 327	842	444	–	–	–	–	–	–
Provincial Government:		475	837	603	120	2 287	2 287	240	360	480
Finance Management Capacity Building		475	837	551	120	120	120	–	–	–
Capacity Building Health Services		–	–	51	–	129	129	–	–	–
Finance Management Support		–	–	–	–	2 038	2 038	240	360	480
		–	–	–	–	–	–	–	–	–
fresh water tanks		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	1 882	–	1 000	1 000	–	–	–
Other		–	–	1 882	–	–	–	–	–	–
Working for Water		–	–	–	–	1 000	1 000	–	–	–
Total operating expenditure of Transfers and Grants		77 567	80 847	88 624	87 024	90 334	90 334	90 115	95 502	95 566
Capital expenditure of Transfers and Grants										
National Government:		10 305	3 571	–	–	–	–	–	–	5 000
Regional Bulk Infrastructure		10 305	3 571	–	–	–	–	–	–	5 000
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert desc]		–	–	–	–	–	–	–	–	–
Provincial Government:		–	–	–	–	–	–	1 450	–	–
Fire Services Capacity Building Grant		–	–	–	–	–	–	1 450	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		10 305	3 571	–	–	–	–	1 450	–	5 000
TOTAL EXPENDITURE OF TRANSFERS AND GRANT		87 872	84 418	88 624	87 024	90 334	90 334	91 565	95 502	100 566

**Table 36 MBRR SA 20 - Reconciliation between of transfers, grant receipts and unspent funds**

DC1 West Coast - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds										
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year				-	-	-	-	-	-	-
Current year receipts		77 093	80 010	86 138	86 904	87 047	87 047	89 875	95 142	95 086
<b>Conditions met - transferred to revenue</b>		77 093	80 010	86 138	86 904	87 047	87 047	89 875	95 142	95 086
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		475	837	603	120	2 287	2 287	240	360	480
<b>Conditions met - transferred to revenue</b>		475	837	603	120	2 287	2 287	240	360	480
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	1 882	-	1 000	1 000	-	-	-
<b>Conditions met - transferred to revenue</b>		-	-	1 882	-	1 000	1 000	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Total operating transfers and grants revenue</b>		77 567	80 847	88 624	87 024	90 334	90 334	90 115	95 502	95 566
<b>Total operating transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		10 305	3 571	-	-	-	-	-	-	5 000
<b>Conditions met - transferred to revenue</b>		10 305	3 571	-	-	-	-	-	-	5 000
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	1 450	-	-
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	1 450	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Total capital transfers and grants revenue</b>		10 305	3 571	-	-	-	-	1 450	-	5 000
<b>Total capital transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		87 872	84 418	88 624	87 024	90 334	90 334	91 565	95 502	100 566
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		-	-	-	-	-	-	-	-	-

## 1.15 Councillor and employee benefits

Table 37 MBRR SA22 - Summary of councillor and staff benefits

DC1 West Coast - Supporting Table SA22 Summary councillor and staff benefits										
Summary of Employee and Councillor remuneration	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
	1	A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		4 280	4 783	4 431	4 889	4 889	4 645	4 671	4 947	5 233
Pension and UIF Contributions		157	241	274	374	374	355	228	242	256
Medical Aid Contributions		—	114	113	118	118	112	107	114	120
Motor Vehicle Allowance		410	482	488	547	547	519	726	769	813
Cellphone Allowance		180	218	243	360	360	342	271	287	303
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		18	45	604	660	660	627	—	—	—
Sub Total - Councillors		5 045	5 883	6 153	6 947	6 947	6 600	6 003	6 357	6 726
% increase	4		16.6%	4.6%	12.9%	—	(5.0%)	(9.0%)	5.9%	5.8%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		4 068	4 332	4 650	5 260	5 072	4 819	5 274	5 585	5 909
Pension and UIF Contributions		325	340	417	102	293	279	411	435	460
Medical Aid Contributions		110	117	127	133	133	126	144	152	161
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		170	246	263	263	385	366	316	335	354
Motor Vehicle Allowance	3	414	462	462	463	463	440	491	520	550
Cellphone Allowance	3	64	81	64	81	81	77	81	86	90
Housing Allowances	3	—	—	—	—	—	—	—	—	—
Other benefits and allowances	3	17	73	2	—	0	0	0	0	0
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	110	—	—	—	—	—
Post-retirement benefit obligations	6	—	—	—	—	1 860	1 767	1 860	1 970	2 084
Sub Total - Senior Managers of Municipality		5 168	5 650	5 985	6 412	8 288	7 874	8 576	9 082	9 609
% increase	4		9.3%	5.9%	7.1%	29.3%	(5.0%)	8.9%	5.9%	5.8%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		66 569	74 535	79 234	88 583	87 520	83 144	99 315	104 428	110 485
Pension and UIF Contributions		15 841	13 209	13 860	15 701	15 660	14 877	17 602	18 623	19 703
Medical Aid Contributions		—	4 163	5 407	5 985	5 985	5 685	8 064	8 540	9 035
Overtime		3 565	6 011	7 222	3 143	7 826	7 435	10 143	10 742	11 365
Performance Bonus		1 898	2 182	2 323	4 591	9 361	8 893	7 890	8 355	8 840
Motor Vehicle Allowance	3	5 610	6 659	6 692	7 119	7 647	7 264	7 409	7 846	8 301
Cellphone Allowance	3	825	849	838	649	654	622	682	723	765
Housing Allowances	3	312	480	1 252	1 334	1 925	1 829	1 310	1 388	1 468
Other benefits and allowances	3	4 643	6 253	11 547	3 152	3 865	3 672	3 864	4 091	4 328
Payments in lieu of leave		—	—	—	—	1 597	1 517	1 565	1 658	1 754
Long service awards		368	1 241	1 349	—	2 207	2 097	1 434	1 518	1 606
Post-retirement benefit obligations	6	13 137	11 403	10 324	22 346	4 699	4 464	4 699	4 976	5 265
Sub Total - Other Municipal Staff		112 768	126 985	140 048	152 604	148 946	141 499	163 979	172 888	182 915
% increase	4		12.6%	10.3%	9.0%	(2.4%)	(5.0%)	15.9%	5.4%	5.8%
Total Parent Municipality		122 982	138 518	152 186	165 964	164 181	155 972	178 558	188 327	199 250
			12.6%	9.9%	9.1%	(1.1%)	(5.0%)	14.5%	5.5%	5.8%
<b>Board Members of Entities</b>										
Basic Salaries and Wages		—	—	—	—	—	—	—	—	—
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	3	—	—	—	—	—	—	—	—	—
Cellphone Allowance	3	—	—	—	—	—	—	—	—	—
Housing Allowances	3	—	—	—	—	—	—	—	—	—
Other benefits and allowances	3	—	—	—	—	—	—	—	—	—
Board Fees		—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	6	—	—	—	—	—	—	—	—	—
Sub Total - Board Members of Entities		—	—	—	—	—	—	—	—	—
% increase	4		—	—	—	—	—	—	—	—
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages		—	—	—	—	—	—	—	—	—
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	3	—	—	—	—	—	—	—	—	—
Cellphone Allowance	3	—	—	—	—	—	—	—	—	—
Housing Allowances	3	—	—	—	—	—	—	—	—	—
Other benefits and allowances	3	—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	6	—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Entities		—	—	—	—	—	—	—	—	—
% increase	4		—	—	—	—	—	—	—	—
<b>Other Staff of Entities</b>										
Basic Salaries and Wages		—	—	—	—	—	—	—	—	—
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	3	—	—	—	—	—	—	—	—	—
Cellphone Allowance	3	—	—	—	—	—	—	—	—	—
Housing Allowances	3	—	—	—	—	—	—	—	—	—
Other benefits and allowances	3	—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	6	—	—	—	—	—	—	—	—	—
Sub Total - Other Staff of Entities		—	—	—	—	—	—	—	—	—
% increase	4		—	—	—	—	—	—	—	—
Total Municipal Entities		—	—	—	—	—	—	—	—	—
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>										
		122 982	138 518	152 186	165 964	164 181	155 972	178 558	188 327	199 250
% increase	4		12.6%	9.9%	9.1%	(1.1%)	(5.0%)	14.5%	5.5%	5.8%
TOTAL MANAGERS AND STAFF	5,7	117 936	132 635	146 033	159 017	157 234	149 372	172 555	181 970	192 524

**Table 38 MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillor's/ senior managers)**

<b>Disclosure of Salaries, Allowances &amp; Benefits 1.</b>	<b>Ref</b>	<b>No.</b>	<b>Salary</b>	<b>Contributions</b>	<b>Allowances</b>	<b>Performance Bonuses</b>	<b>In-kind benefits</b>	<b>Total Package</b>
<b>Rand per annum</b>				<b>1.</b>				<b>2.</b>
<b>Councillors</b>	3							
Speaker	4	-	502 700	101 140	95 290			699 130
Chief Whip		-						-
Executive Mayor		-	779 560	42 020	44 410			865 990
Deputy Executive Mayor		-	500 570	-	198 550			699 120
Executive Committee		-	1 291 110		239 850			1 530 960
Total for all other councillors		-	1 597 030	192 330	418 390			2 207 750
<b>Total Councillors</b>	8	-	<b>4 670 970</b>	<b>335 490</b>	<b>996 490</b>			<b>6 002 950</b>
<b>Senior Managers of the Municipality</b>	5							
Municipal Manager (MM)		-	1 783 630	45 550	229 590	101 930		2 160 700
Chief Finance Officer		-	1 142 160	254 370	50 600	71 350		1 518 480
Director: Adimistration & Community Services:		-	1 099 760	197 960	149 410	71 350		1 518 480
Director: Technical Services:		-	1 248 430	49 290	149 410	71 350		1 518 480
		-	-	-	-	-		-
		-	-	-	-	-		-
List of each official with packages >= senior manager								
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
<b>Total Senior Managers of the Municipality</b>	8,10	-	<b>5 273 980</b>	<b>547 170</b>	<b>579 010</b>	<b>315 980</b>		<b>6 716 140</b>
<b>A Heading for Each Entity</b>	6,7							
List each member of board by designation								
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
<b>Total for municipal entities</b>	8,10	-	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>	10	-	<b>9 944 950</b>	<b>882 660</b>	<b>1 575 500</b>	<b>315 980</b>		<b>12 719 090</b>



**Table 39 MBRR SA24 – Summary of personnel numbers**

DC1 West Coast - Supporting Table SA24 Summary of personnel numbers											
Summary of Personnel Numbers		Ref	2015/16			Current Year 2016/17			Budget Year 2017/18		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities											
Councillors (Political Office Bearers plus Other Councillors)			26	7	19	24	10	14	24	10	14
Board Members of municipal entities		4	-	-	-	-	-	-	-	-	-
Municipal employees											
Municipal Manager and Senior Managers		5	-	-	-	-	-	-	-	-	-
Other Managers		3	4	4	-	4	4	-	4	4	-
Professionals		7	18	18	-	18	18	-	18	18	-
Finance			188	177	176	185	183	176	185	183	176
Spatial/town planning			26	24	5	22	22	5	22	22	5
Information Technology			1	1	-	1	1	-	1	1	-
Roads			2	2	-	2	2	-	2	2	-
Electricity			-	-	-	-	-	-	-	-	-
Water			-	-	-	-	-	-	-	-	-
Sanitation			-	-	-	-	-	-	-	-	-
Refuse			-	-	-	-	-	-	-	-	-
Other			159	150	171	160	158	171	160	158	171
Technicians			313	303	79	331	308	23	331	308	23
Finance			-	-	-	-	-	-	-	-	-
Spatial/town planning			-	-	-	-	-	-	-	-	-
Information Technology			-	-	-	-	-	-	-	-	-
Roads			202	202	71	225	204	21	225	204	21
Electricity			-	-	-	-	-	-	-	-	-
Water			111	101	8	106	104	2	106	104	2
Sanitation			-	-	-	-	-	-	-	-	-
Refuse			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Clerks (Clerical and administrative)			-	-	-	-	-	-	-	-	-
Service and sales workers			-	-	-	-	-	-	-	-	-
Skilled agricultural and fishery workers			-	-	-	-	-	-	-	-	-
Craft and related trades			-	-	-	-	-	-	-	-	-
Plant and Machine Operators			29	24	1	28	27	1	28	27	1
Elementary Occupations			-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL NUMBERS		9	578	533	275	590	550	214	590	550	214
% increase						2.1%	3.2%	(22.2%)	-	-	-
Total municipal employees headcount		6, 10	-	-	-	-	-	-	-	-	-
Finance personnel headcount		8, 10	24	24	5	28	27	5	28	27	5
Human Resources personnel headcount		8, 10	4	4	1	6	5	1	6	5	1

## Monthly targets for revenue, expenditure and cash flow

**Table 40 MBRR SA25 - Budgeted monthly revenue and expenditure**

DC1 West Coast - Supporting Table SA25 Budgeted monthly revenue and expenditure																	
Description		Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue By Source																	
Property rates			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - electricity revenue			102	36	44	44	36	109	66	66	102	15	51	58	728	847	997
Service charges - water revenue			16 856	6 020	7 224	7 224	6 020	18 060	10 836	10 836	16 856	2 408	8 428	11 383	122 149	132 534	145 788
Service charges - sanitation revenue			12	4	5	5	4	12	7	7	12	2	6	7	83	93	102
Service charges - refuse revenue			8	3	4	4	3	9	5	5	8	1	4	5	60	69	78
Service charges - other			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rental of facilities and equipment			343	123	147	147	123	368	221	221	343	49	172	196	2 450	2 796	3 135
Interest earned - external investments			1 854	662	795	795	662	1 986	1 192	1 192	1 854	265	927	1 702	13 885	14 024	14 164
Interest earned - outstanding debtors			1	0	0	0	0	1	1	1	1	0	0	51	57	58	59
Dividends received			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits			1	0	0	0	0	1	1	1	1	0	0	1	6	7	7
Licences and permits			30	11	13	13	11	32	19	19	30	4	15	17	211	213	216
Agency services			15 660	5 593	6 712	6 712	5 593	16 779	10 067	10 067	15 660	2 237	7 830	13 009	115 920	121 012	126 881
Transfers and subsidies			12 418	4 435	5 322	5 322	4 435	13 305	7 983	7 983	12 418	1 774	6 209	8 512	90 115	95 502	95 566
Other revenue			1 174	419	503	503	419	1 258	755	755	1 174	168	587	1 149	8 861	9 146	9 451
Gains on disposal of PPE			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)			48 458	17 306	20 768	20 768	17 306	51 919	31 152	31 152	48 458	6 923	24 229	36 089	354 527	376 300	396 443
Expenditure By Type																	
Employee related costs			12 077	10 352	12 077	12 077	15 527	18 978	8 626	3 451	18 978	27 604	17 253	10 381	172 555	181 970	192 524
Remuneration of councillors			411	353	411	588	529	646	294	118	646	940	588	479	6 003	6 357	6 726
Debt impairment			108	93	108	155	139	170	77	31	170	247	155	93	1 547	1 547	1 547
Depreciation & asset impairment			974	835	974	1 392	1 253	1 531	696	278	1 531	2 227	1 392	835	13 919	14 476	15 199
Finance charges			—	—	—	—	—	4 728	—	—	—	—	—	7 559	12 287	12 779	13 417
Bulk purchases			780	669	780	1 115	1 003	1 226	557	223	1 226	1 784	1 115	669	11 148	12 262	13 489
Other materials			4 126	3 537	4 126	5 894	5 305	6 484	2 947	1 179	6 484	9 431	5 894	5 206	60 614	63 236	66 858
Contracted services			562	482	562	803	722	883	401	161	883	1 284	803	11 088	18 634	22 214	20 013
Transfers and subsidies			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other expenditure			3 664	3 140	3 664	5 234	4 711	5 757	2 617	1 047	5 757	8 374	5 234	3 140	52 340	55 317	59 129
Loss on disposal of PPE			—	—	—	—	—	—	—	—	—	—	—	5 380	5 380	5 918	6 509
Total Expenditure			22 703	19 460	22 703	32 433	29 189	40 404	16 216	6 487	35 676	51 892	32 433	44 830	354 425	376 075	395 411
Surplus/(Deficit)			25 755	(2 153)	(1 935)	(11 665)	(11 883)	11 516	14 935	24 665	12 782	(44 970)	(8 204)	(8 742)	102	225	1 032
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			—	—	—	—	—	—	—	—	—	—	—	1 450	1 450	—	5 000
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (in-kind - all)			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions			25 755	(2 153)	(1 935)	(11 665)	(11 883)	11 516	14 935	24 665	12 782	(44 970)	(8 204)	(7 292)	1 552	225	6 032
Taxation			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Attributable to minorities			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Share of surplus/ (deficit) of associate			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)		1	25 755	(2 153)	(1 935)	(11 665)	(11 883)	11 516	14 935	24 665	12 782	(44 970)	(8 204)	(7 292)	1 552	225	6 032

**Table 41 MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)**

DC1 West Coast - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)																
Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand																
<b>Revenue by Vote</b>																
Vote 1 - EXECUTIVE AND COUNCIL		34	12	14	14	12	36	22	22	34	5	17	19	240	360	480
Vote 2 - FINANCE		12 577	4 492	5 390	5 390	4 492	13 475	8 085	8 085	12 577	1 797	6 288	7 187	89 835	95 077	94 310
Vote 3 - ADMINISTRATION		3 097	1 106	1 327	1 327	1 106	3 319	1 991	1 991	3 097	442	1 549	1 770	22 125	21 013	22 066
Vote 4 - TECHNICAL		17 891	6 390	7 667	7 667	6 390	19 169	11 501	11 501	17 891	2 556	8 945	10 223	127 790	138 771	152 637
Vote 5 - AGENCIES		16 238	5 799	6 959	6 959	5 799	17 398	10 439	10 439	16 238	2 320	8 119	9 279	115 987	121 079	131 949
Vote 6 - COMMUNITY SAFETY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - GOVERNANCE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRCITY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		49 837	17 799	21 359	21 359	17 799	53 397	32 038	32 038	49 837	7 120	24 918	28 478	355 977	376 300	401 443
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - EXECUTIVE AND COUNCIL		1 993	1 708	1 993	2 847	2 563	3 132	1 424	569	3 132	4 556	2 847	1 708	28 473	30 118	31 903
Vote 2 - FINANCE		2 151	1 844	2 151	3 073	2 766	3 380	1 536	615	3 380	4 917	3 073	1 844	30 729	35 235	33 864
Vote 3 - ADMINISTRATION		4 906	4 205	4 906	7 009	6 308	7 710	3 505	1 402	7 710	11 214	7 009	4 205	70 090	72 672	76 815
Vote 4 - TECHNICAL		8 452	7 244	8 452	12 074	10 866	13 281	6 037	2 415	13 281	19 318	12 074	7 244	120 738	128 017	136 447
Vote 5 - AGENCIES		7 308	6 264	7 308	10 439	9 396	11 483	5 220	2 088	11 483	16 703	10 439	6 264	104 395	110 034	116 381
Vote 6 - COMMUNITY SAFETY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - GOVERNANCE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRCITY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		24 810	21 266	24 810	35 443	31 898	38 987	17 721	7 089	38 987	56 708	35 443	21 266	354 425	376 075	395 411
Surplus/(Deficit) before assoc.		25 027	(3 467)	(3 451)	(14 084)	(14 099)	14 410	14 317	24 949	10 850	(49 588)	(10 524)	7 213	1 552	225	6 032
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	25 027	(3 467)	(3 451)	(14 084)	(14 099)	14 410	14 317	24 949	10 850	(49 588)	(10 524)	7 213	1 552	225	6 032

Table 42 MBRR SA27 - Budgeted monthly revenue and expenditure (standard classification)

DC1 West Coast - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)																	
Description		Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
R thousand	July		August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
<b>Revenue - Functional</b>																	
<b>Governance and administration</b>			12 255	4 377	5 252	5 252	4 377	13 130	7 878	7 878	12 255	1 751	6 127	7 003	87 534	93 086	92 658
Executive and council			34	12	14	14	12	36	22	22	34	5	17	19	240	360	480
Finance and administration			12 221	4 365	5 238	5 238	4 365	13 094	7 856	7 856	12 221	1 746	6 111	6 983	87 294	92 725	92 177
Internal audit			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Community and public safety</b>			3 883	1 387	1 664	1 664	1 387	4 161	2 496	2 496	3 883	555	1 942	2 219	27 738	26 878	28 180
Community and social services			159	57	68	68	57	170	102	102	159	23	79	91	1 135	1 295	1 452
Sport and recreation			630	225	270	270	225	675	405	405	630	90	315	360	4 503	4 595	4 687
Public safety			1 869	667	801	801	667	2 002	1 201	1 201	1 869	267	934	1 068	13 347	12 735	13 390
Housing			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Health			1 226	438	525	525	438	1 313	788	788	1 226	175	613	700	8 754	8 253	8 651
<b>Economic and environmental services</b>			16 596	5 927	7 112	7 112	5 927	17 781	10 669	10 669	16 596	2 371	8 298	9 483	118 540	123 794	129 818
Planning and development			357	128	153	153	128	383	230	230	357	51	179	204	2 553	2 715	2 869
Road transport			16 238	5 799	6 959	6 959	5 799	17 398	10 439	10 439	16 238	2 320	8 119	9 279	115 987	121 079	126 949
Environmental protection			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Trading services</b>			17 103	6 108	7 330	7 330	6 108	18 325	10 995	10 995	17 103	2 443	8 552	9 773	122 165	132 542	150 787
Energy sources			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Water management			17 103	6 108	7 330	7 330	6 108	18 325	10 995	10 995	17 103	2 443	8 552	9 773	122 165	132 542	150 787
Waste water management			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste management			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Other</b>			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Total Revenue - Functional</b>			49 837	17 799	21 359	21 359	17 799	53 397	32 038	32 038	49 837	7 120	24 918	28 478	355 977	376 300	401 443
<b>Expenditure - Functional</b>																	
<b>Governance and administration</b>			3 679	3 154	3 679	5 256	4 731	5 782	2 628	1 051	5 782	8 410	5 256	3 154	52 562	58 343	58 356
Executive and council			831	713	831	1 188	1 069	1 306	594	238	1 306	1 900	1 188	713	11 876	12 639	13 452
Finance and administration			2 731	2 340	2 731	3 901	3 511	4 291	1 950	780	4 291	6 241	3 901	2 340	39 008	43 927	43 024
Internal audit			117	101	117	168	151	185	84	34	185	269	168	101	1 678	1 776	1 879
<b>Community and public safety</b>			4 965	4 256	4 965	7 093	6 383	7 802	3 546	1 419	7 802	11 348	7 093	4 256	70 925	73 574	77 789
Community and social services			183	157	183	261	235	287	131	52	287	418	261	157	2 612	2 756	2 919
Sport and recreation			370	317	370	529	476	581	264	106	581	846	529	317	5 285	5 585	5 913
Public safety			2 716	2 328	2 716	3 879	3 491	4 267	1 940	776	4 267	6 207	3 879	2 328	38 794	40 797	43 131
Housing			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Health			1 696	1 454	1 696	2 423	2 181	2 666	1 212	485	2 666	3 877	2 423	1 454	24 234	24 436	25 826
<b>Economic and environmental services</b>			8 129	6 968	8 129	11 613	10 452	12 774	5 807	2 323	12 774	18 581	11 613	6 968	116 131	122 430	129 475
Planning and development			822	704	822	1 174	1 056	1 291	587	235	1 291	1 878	1 174	704	11 736	12 397	13 094
Road transport			7 308	6 264	7 308	10 439	9 396	11 483	5 220	2 088	11 483	16 703	10 439	6 264	104 395	110 034	116 381
Environmental protection			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Trading services</b>			7 807	6 692	7 807	11 154	10 038	12 269	5 577	2 231	12 269	17 846	11 154	6 692	111 536	118 282	126 153
Energy sources			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Water management			7 807	6 692	7 807	11 154	10 038	12 269	5 577	2 231	12 269	17 846	11 154	6 692	111 536	118 282	126 153
Waste water management			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste management			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Other</b>			229	196	229	327	294	360	164	65	360	523	327	196	3 271	3 446	3 637
<b>Total Expenditure - Functional</b>			24 810	21 266	24 810	35 443	31 898	38 987	17 721	7 089	38 987	56 708	35 443	21 266	354 425	376 075	395 411
<b>Surplus/(Deficit) before assoc.</b>			25 027	(3 467)	(3 451)	(14 084)	(14 099)	14 410	14 317	24 949	10 850	(49 588)	(10 524)	7 213	1 552	225	6 032
Share of surplus/ (deficit) of associate			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Surplus/(Deficit)</b>		1	25 027	(3 467)	(3 451)	(14 084)	(14 099)	14 410	14 317	24 949	10 850	(49 588)	(10 524)	7 213	1 552	225	6 032

**Table 43 MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)**

DC1 West Coast - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)																
Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Multi-year expenditure to be appropriated</b>	1															
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - AGENCIES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SAFETY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - GOVERNANCE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>																
Vote 1 - EXECUTIVE AND COUNCIL		8	8	10	10	12	17	17	13	18	25	2	27	168	16	16
Vote 2 - FINANCE		11	11	13	13	16	22	22	18	25	34	2	36	225	-	-
Vote 3 - ADMINISTRATION		189	189	227	227	265	378	378	303	416	567	38	605	3 783	1 000	1 673
Vote 4 - TECHNICAL		239	239	287	287	335	479	479	383	527	718	48	766	4 789	4 715	9 705
Vote 5 - AGENCIES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SAFETY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - GOVERNANCE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	2	448	448	538	538	628	896	896	717	986	1 345	90	1 434	8 965	5 731	11 394
<b>Total Capital Expenditure</b>	2	448	448	538	538	628	896	896	717	986	1 345	90	1 434	8 965	5 731	11 394

Table 44 MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

DC1 West Coast - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)																
Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Capital Expenditure - Functional</b>	1															
<b>Governance and administration</b>		52	52	62	62	72	103	103	82	113	155	10	165	1 031	16	16
Executive and council		6	6	7	7	8	11	11	9	13	17	1	18	114	16	16
Finance and administration		46	46	55	55	64	92	92	73	101	138	9	147	917	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		170	170	205	205	239	341	341	273	375	511	34	545	3 409	1 000	1 673
Community and social services		9	9	11	11	13	18	18	15	20	27	2	29	183	97	-
Sport and recreation		7	7	9	9	10	15	15	12	16	22	1	24	148	-	-
Public safety		152	152	183	183	213	305	305	244	335	457	30	488	3 047	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		2	2	2	2	2	3	3	2	3	5	0	5	31	903	1 673
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		226	226	272	272	317	453	453	362	498	679	45	724	4 525	4 715	9 705
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		226	226	272	272	317	453	453	362	498	679	45	724	4 525	4 715	9 705
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	2	448	448	538	538	628	896	896	717	986	1 345	90	1 434	8 965	5 731	11 394
<b>Funded by:</b>																
National Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	5 000
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	1 450	1 450	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	-	-	-	-	-	-	-	-	-	-	1 450	1 450	-	5 000
<b>Public contributions &amp; donations</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		376	376	451	451	526	751	751	601	827	1 127	75	1 202	7 515	5 731	6 394
<b>Total Capital Funding</b>		376	376	451	451	526	751	751	601	827	1 127	75	2 652	8 965	5 731	11 394

Table 45 MBRR SA30 - Budgeted monthly cash flow

DC1 West Coast - Supporting Table SA30 Budgeted monthly cash flow															
MONTHLY CASH FLOWS	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Cash Receipts By Source</b>													1		
Property rates	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - electricity revenue	102	36	44	44	36	109	66	66	102	15	51	58	728	847	997
Service charges - water revenue	17 101	6 107	7 329	7 329	6 107	18 322	10 993	10 993	17 101	2 443	8 550	9 772	122 149	132 534	145 788
Service charges - sanitation revenue	12	4	5	5	4	12	7	7	12	2	6	7	83	93	102
Service charges - refuse revenue	8	3	4	4	3	9	5	5	8	1	4	5	60	69	78
Service charges - other	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rental of facilities and equipment	343	123	147	147	123	368	221	221	343	49	172	196	2 450	2 796	3 135
Interest earned - external investments	1 944	694	833	833	694	2 083	1 250	1 250	1 944	278	972	1 111	13 885	14 024	14 164
Interest earned - outstanding debtors	8	3	3	3	3	9	5	5	8	1	4	5	57	58	59
Dividends received	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits	1	0	0	0	0	1	1	1	1	0	0	1	6	7	7
Licences and permits	30	11	13	13	11	32	19	19	30	4	15	17	211	213	216
Agency services	16 229	5 796	6 955	6 955	5 796	17 388	10 433	10 433	16 229	2 318	8 114	9 274	115 920	121 012	126 881
Transfer receipts - operational	12 616	4 506	5 407	5 407	4 506	13 517	8 110	8 110	12 616	1 802	6 308	7 209	90 115	95 502	95 566
Other revenue	1 241	443	532	532	443	1 329	798	798	1 241	177	620	709	8 861	9 146	9 451
<b>Cash Receipts by Source</b>	<b>49 634</b>	<b>17 726</b>	<b>21 272</b>	<b>21 272</b>	<b>17 726</b>	<b>53 179</b>	<b>31 907</b>	<b>31 907</b>	<b>49 634</b>	<b>7 091</b>	<b>24 817</b>	<b>28 362</b>	<b>354 527</b>	<b>376 300</b>	<b>396 443</b>
<b>Other Cash Flows by Source</b>															
Transfer receipts - capital	—	—	—	—	—	—	—	—	—	—	—	1 450	1 450	—	5 000
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Proceeds on disposal of PPE	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Short term loans	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Borrowing long term/refinancing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Increase (decrease) in consumer deposits	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Decrease (increase) in non-current debtors	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Decrease (increase) other non-current receivable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Decrease (increase) in non-current investments	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Total Cash Receipts by Source</b>	<b>49 634</b>	<b>17 726</b>	<b>21 272</b>	<b>21 272</b>	<b>17 726</b>	<b>53 179</b>	<b>31 907</b>	<b>31 907</b>	<b>49 634</b>	<b>7 091</b>	<b>24 817</b>	<b>29 812</b>	<b>355 977</b>	<b>376 300</b>	<b>401 443</b>
<b>Cash Payments by Type</b>															
Employee related costs	12 079	10 353	12 079	17 255	15 530	18 981	8 628	3 451	18 981	27 609	17 255	10 353	172 555	181 970	192 524
Remuneration of councillors	420	360	420	600	540	660	300	120	660	960	600	360	6 003	6 357	6 726
Finance charges	—	—	—	—	—	6 144	—	—	—	—	—	6 144	12 287	12 779	13 417
Bulk purchases - Electricity	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Bulk purchases - Water & Sewer	780	669	780	1 115	1 003	1 226	557	223	1 226	1 784	1 115	669	11 148	12 262	13 489
Other materials	4 243	3 637	4 243	6 061	5 455	6 668	3 031	1 212	6 668	9 698	6 061	3 637	60 614	63 236	66 858
Contracted services	1 304	1 118	1 304	1 863	1 677	2 050	932	373	2 050	2 981	1 863	1 118	18 634	22 214	20 013
Transfers and grants - other municipalities	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers and grants - other	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other expenditure	3 664	3 140	3 664	5 234	4 711	5 757	2 617	1 047	5 757	8 374	5 234	3 140	52 340	55 317	59 129
<b>Cash Payments by Type</b>	<b>22 491</b>	<b>19 278</b>	<b>22 491</b>	<b>32 129</b>	<b>28 916</b>	<b>41 486</b>	<b>16 065</b>	<b>6 426</b>	<b>35 342</b>	<b>51 407</b>	<b>32 129</b>	<b>25 421</b>	<b>333 580</b>	<b>354 135</b>	<b>372 155</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	376	376	451	451	526	751	751	601	827	1 127	75	2 652	8 965	5 731	11 394
Repayment of borrowing	—	—	—	—	—	4 649	—	—	—	—	—	4 649	9 299	9 764	10 349
Other Cash Flow s/Payments	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Total Cash Payments by Type</b>	<b>22 866</b>	<b>19 653</b>	<b>22 941</b>	<b>32 580</b>	<b>29 442</b>	<b>46 887</b>	<b>16 816</b>	<b>7 027</b>	<b>36 169</b>	<b>52 534</b>	<b>32 204</b>	<b>32 723</b>	<b>351 843</b>	<b>369 630</b>	<b>393 899</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>26 768</b>	<b>(1 927)</b>	<b>(1 670)</b>	<b>(11 309)</b>	<b>(11 716)</b>	<b>6 293</b>	<b>15 091</b>	<b>24 880</b>	<b>13 465</b>	<b>(45 444)</b>	<b>(7 388)</b>	<b>(2 911)</b>	<b>4 134</b>	<b>6 671</b>	<b>7 544</b>
Cash/cash equivalents at the month/year begin:	226 915	253 682	251 755	250 086	238 777	227 061	233 354	248 445	273 325	286 790	241 347	233 959	226 915	231 049	237 720
Cash/cash equivalents at the month/year end:	253 682	251 755	250 086	238 777	227 061	233 354	248 445	273 325	286 790	241 347	233 959	231 049	231 049	237 720	245 264

## 1.16 Annual budgets and SDBIPs – internal departments

### 1.16.1 Water Services Department – Vote 5

The department is primarily responsible for the distribution of bulk water, which includes the purification of raw water, maintenance of the reticulation network and implementation of the departmental capital programme.

**Table 46 Water Services Department – total operating revenue, total expenditure by type and total capital expenditure**

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
<b>Revenue by Vote</b>	1									
Vote 4 - TECHNICAL		108 415	114 447	119 079	118 480	118 480	118 480	127 790	138 771	152 637
<b>Total Revenue by Vote</b>	2	108 415	114 447	119 079	118 480	118 480	118 480	127 790	138 771	152 637
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 4 - TECHNICAL		87 501	88 462	114 912	111 105	111 105	105 550	120 738	128 017	136 447
<b>Total Expenditure by Vote</b>	2	87 501	88 462	114 912	111 105	111 105	105 550	120 738	128 017	136 447
<b>Surplus/(Deficit) for the year</b>	2	20 914	25 985	4 167	7 374	7 374	12 930	7 052	10 754	16 190

**Table 47 Water Services Department – Performance objectives and indicators. This table will be adjusted in the final budget.**

DC1 West Coast - Supporting Table SA7 Measureable performance objectives										
Description	Unit of measurement	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20

Vote 3 - TRADING SERVICES										
Function 1 - Water Management										
Sub-function 1 - Water Distribution										
Providing essential Bulk services to the District	Limit average % water loss for last 12 months to less than 7.5% ((Number of Kiloliters Water Purified - Number of Kiloliters Water Sold) / Number of Kiloliters Water Purified × 100)	4.96%	7.04%	8.18%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%
	95% of the water capital budget spent by 30 June 2018 ((Actual expenditure divided by the total approved budget)x 100)	109.00%	99.57%	94.84%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%
Sub-function 2 - Water Treatment										
Providing essential Bulk services to the District	Comply 100% with water quality parameters as per SANS 241 physical and micro parameters for West Coast Bulk Water Supply during the 2017/18 financial year	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

There are currently no unfilled positions in the top management structure of the Water Services Department. The top management structure consists of the Director, senior manager and 1 professional engineer.



The departmental strategy is ensuring the economic value and useful life of the water reticulation network and infrastructure is maintained.

The departmental revenue base is primarily informed by the sale of water of which budget appropriation for the 2017/18 financial year is R122.1 million and increases to R145.7 million by 2019/20 and has been informed by a collection rate of 98 per cent and distribution losses of 7.5 per cent.

The reduction of distribution losses is considered a priority and hence the departmental objectives and targets. Past performance has been steady with a total distribution loss of 8 per cent in 2015/16.

### **1.17 Contracts having future budgetary implications**

In terms of the municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department.

### **1.18 Capital expenditure details**

The following two tables' present details of the municipality's capital expenditure program, firstly on new assets, then on the repair and maintenance of assets.

Table 48 MBRR SA 34a - Capital expenditure on new assets by asset class

DC1 West Coast - Supporting Table SA34a Capital expenditure on new assets by asset class											
Description		Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure			15 671	8 978	2 896	750	750	713	—	—	5 000
Roads Infrastructure			—	—	—	—	—	—	—	—	—
Roads			—	—	—	—	—	—	—	—	—
Road Structures			—	—	—	—	—	—	—	—	—
Road Furniture			—	—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—	—
Storm water Infrastructure			—	—	—	—	—	—	—	—	—
Drainage Collection			—	—	—	—	—	—	—	—	—
Storm water Conveyance			—	—	—	—	—	—	—	—	—
Attenuation			—	—	—	—	—	—	—	—	—
Electrical Infrastructure			—	—	—	—	—	—	—	—	—
Power Plants			—	—	—	—	—	—	—	—	—
HV Substations			—	—	—	—	—	—	—	—	—
HV Switching Station			—	—	—	—	—	—	—	—	—
HV Transmission Conductors			—	—	—	—	—	—	—	—	—
MV Substations			—	—	—	—	—	—	—	—	—
MV Switching Stations			—	—	—	—	—	—	—	—	—
MV Networks			—	—	—	—	—	—	—	—	—
LV Networks			—	—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—	—
Water Supply Infrastructure			15 671	8 978	2 896	750	750	713	—	—	5 000
Dams and Weirs			—	401	—	—	—	—	—	—	—
Boreholes			—	—	—	—	—	—	—	—	—
Reservoirs			—	—	—	—	—	—	—	—	—
Pump Stations			—	—	—	—	—	—	—	—	—
Water Treatment Works			285	1 991	2 432	—	—	—	—	—	—
Bulk Mains			—	—	—	—	—	—	—	—	—
Distribution			15 386	6 586	463	750	750	713	—	—	5 000
Distribution Points			—	—	—	—	—	—	—	—	—
PRV Stations			—	—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—	—
Sanitation Infrastructure			—	—	—	—	—	—	—	—	—
Pump Station			—	—	—	—	—	—	—	—	—
Retreatment			—	—	—	—	—	—	—	—	—
Waste Water Treatment Works			—	—	—	—	—	—	—	—	—
Outfall Sewers			—	—	—	—	—	—	—	—	—
Toilet Facilities			—	—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure			—	—	—	—	—	—	—	—	—
Landfill Sites			—	—	—	—	—	—	—	—	—
Waste Transfer Stations			—	—	—	—	—	—	—	—	—
Waste Processing Facilities			—	—	—	—	—	—	—	—	—
Waste Drop-off Points			—	—	—	—	—	—	—	—	—
Waste Separation Facilities			—	—	—	—	—	—	—	—	—
Electricity Generation Facilities			—	—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—	—
Rail Infrastructure			—	—	—	—	—	—	—	—	—
Rail Lines			—	—	—	—	—	—	—	—	—
Rail Structures			—	—	—	—	—	—	—	—	—
Rail Furniture			—	—	—	—	—	—	—	—	—
Drainage Collection			—	—	—	—	—	—	—	—	—
Storm water Conveyance			—	—	—	—	—	—	—	—	—
Attenuation			—	—	—	—	—	—	—	—	—
MV Substations			—	—	—	—	—	—	—	—	—
LV Networks			—	—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—	—
Coastal Infrastructure			—	—	—	—	—	—	—	—	—
Sand Pumps			—	—	—	—	—	—	—	—	—
Piers			—	—	—	—	—	—	—	—	—
Revetments			—	—	—	—	—	—	—	—	—
Promenades			—	—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure			—	—	—	—	—	—	—	—	—
Data Centres			—	—	—	—	—	—	—	—	—
Core Layers			—	—	—	—	—	—	—	—	—
Distribution Layers			—	—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—	—
Community Assets			—	—	—	592	592	563	1 451	—	—
Community Facilities			—	—	—	592	592	563	1 451	—	—
Halls			—	—	—	—	—	—	—	—	—
Centres			—	—	—	—	—	—	—	—	—
Crochets			—	—	—	—	—	—	—	—	—
Clinics/Care Centres			—	—	—	—	—	—	—	—	—
Fire/Ambulance Stations			—	—	—	592	592	563	1 451	—	—
Testing Stations			—	—	—	—	—	—	—	—	—
Museums			—	—	—	—	—	—	—	—	—
Galleries			—	—	—	—	—	—	—	—	—
Theatres			—	—	—	—	—	—	—	—	—
Libraries			—	—	—	—	—	—	—	—	—
Cemeteries/Crematoria			—	—	—	—	—	—	—	—	—
Police			—	—	—	—	—	—	—	—	—
Parks			—	—	—	—	—	—	—	—	—
Public Open Space			—	—	—	—	—	—	—	—	—
Nature Reserves			—	—	—	—	—	—	—	—	—
Public Ablution Facilities			—	—	—	—	—	—	—	—	—
Markets			—	—	—	—	—	—	—	—	—
Stalls			—	—	—	—	—	—	—	—	—
Abattoirs			—	—	—	—	—	—	—	—	—
Airports			—	—	—	—	—	—	—	—	—
Taxi Ranks/Bus Terminals			—	—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities			—	—	—	—	—	—	—	—	—
Indoor Facilities			—	—	—	—	—	—	—	—	—
Outdoor Facilities			—	—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—	—
Heritage assets			—	—	—	—	—	—	—	—	—
Monuments			—	—	—	—	—	—	—	—	—
Historic Buildings			—	—	—	—	—	—	—	—	—
Works of Art			—	—	—	—	—	—	—	—	—
Conservation Areas			—	—	—	—	—	—	—	—	—
Other Heritage			—	—	—	—	—	—	—	—	—
Investment properties			—	—	17	—	—	—	—	—	—
Revenue Generating			—	—	17	—	—	—	—	—	—
Improved Property			—	—	—	—	—	—	—	—	—
Unimproved Property			—	—	—	—	—	—	—	—	—
Non-revenue Generating			—	—	—	—	—	—	—	—	—
Improved Property			—	—	—	—	—	—	—	—	—
Unimproved Property			—	—	—	—	—	—	—	—	—
Other assets			—	1	—	71	78	74	264	—	—
Operational Buildings			—	1	—	71	78	74	264	—	—
Municipal Offices			—	1	—	71	78	74	264	—	—
Pay/Enquiry Points			—	—	—	—	—	—	—	—	—
Building Plan Offices			—	—	—	—	—	—	—	—	—
Workshops			—	—	—	—	—	—	—	—	—
Yards			—	—	—	—	—	—	—	—	—
Stores			—	—	—	—	—	—	—	—	—
Laboratories			—	—	—	—	—	—	—	—	—
Training Centres			—	—	—	—	—	—	—	—	—
Manufacturing Plant			—	—	—	—	—	—	—	—	—
Depots			—	—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—	—
Housing			—	—	—	—	—	—	—	—	—
Staff Housing			—	—	—	—	—	—	—	—	—
Social Housing			—	—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets			—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets			—	—	—	—	—	—	—	—	—
Intangible Assets			—	—	31	—	—	—	500	—	—
Service Rights			—	—	—	—	—	—	—	—	—
Licences and Rights			—	—	31	—	—	—	500	—	—
Water Rights			—	—	—	—	—	—	—	—	—
Effluent Licences			—	—	—	—	—	—	—	—	—
Solid Waste Licences			—	—	—	—	—	—	—	—	—
Computer Software and Applications			—	—	31	—	—	—	500	—	—
Local Settlement Software Applications			—	—	—	—	—	—	—	—	—
Unspecified			—	—	—	—	—	—	—	—	—
Computer Equipment			1 240	410	495	655	448	426			

**Table 49 MBRR SA34b - Capital expenditure on the renewal of existing assets by asset class**

<b>DC1 West Coast - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class</b>											
R thousand	Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
	<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
	<b>Infrastructure</b>										
	Roads Infrastructure										
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure										
	Power Plants										
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	LV Networks										
	Capital Spares										
	Water Supply Infrastructure										
	Dams and Weirs										
	Boreholes										
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PRV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pump Station										
	Retreatment										
	Waste Water Treatment Works										
	Outfall Sewers										
	Toilet Facilities										
	Capital Spares										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spares										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Pumps										
	Piers										
	Revetments										
	Promenades										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Core Layers										
	Distribution Layers										
	Capital Spares										
	<b>Community Assets</b>										
	Community Facilities										
	Halls										
	Centres										
	Crochets										
	Clinics/Care Centres										
	First Aid/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Police										
	Parks										
	Public Open Space										
	Nature Reserves										
	Public Abolition Facilities										
	Markets										
	Stalls										
	Abattoirs										
	Airports										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities										
	Indoor Facilities										
	Outdoor Facilities										
	Capital Spares										
	<b>Heritage assets</b>										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	<b>Investment properties</b>										
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	<b>Other assets</b>										
	Operational Buildings										
	Municipal Offices										
	Pay/Enquiry Points										
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Depots										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	<b>Biological or Cultivated Assets</b>										
	Biological or Cultivated Assets										
	<b>Intangible Assets</b>										
	Service Licences										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Load Settlement Software Applications										
	Unspecified										
	<b>Computer Equipment</b>										
	Computer Equipment										
	<b>Furniture and Office Equipment</b>										
	Furniture and Office Equipment										
	<b>Machinery and Equipment</b>										
	Machinery and Equipment								1 910	1 515	1 520
	<b>Transport Assets</b>								1 910	1 515	1 520
	Transport Assets										
	<b>Libraries</b>										
	Libraries										
	<b>Zoo's, Marine and Non-biological Animals</b>										
	Zoo's, Marine and Non-biological Animals										
	<b>Total Capital Expenditure on renewal of existing</b>	1							1 910	1 515	1 520

Table 50 MBRR SA34c - Repairs and maintenance expenditure by asset class

DC1 West Coast - Supporting Table SA34c Repairs and maintenance expenditure by asset class							2017/18 Medium Term Revenue & Expenditure Framework			
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast			
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		40 262	45 302	71 436	48 719	48 719	46 283	—	—	—
Roads Infrastructure		36 955	41 852	68 228	44 671	44 671	42 437	—	—	—
Roads		36 955	41 852	68 228	44 671	44 671	42 437	—	—	—
Road Structures		—	—	—	—	—	—	—	—	—
Road Furniture		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		—	—	—	—	—	—	—	—	—
Power Plants		—	—	—	—	—	—	—	—	—
HV Substations		—	—	—	—	—	—	—	—	—
HV Switching Station		—	—	—	—	—	—	—	—	—
HV Transmission Conductors		—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
MV Switching Stations		—	—	—	—	—	—	—	—	—
MV Networks		—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		3 307	3 450	3 208	4 048	4 048	3 846	—	—	—
Dams and Weirs		—	—	—	—	—	—	—	—	—
Boreholes		—	—	—	—	—	—	—	—	—
Reservoirs		—	—	—	—	—	—	—	—	—
Pump Stations		—	—	—	—	—	—	—	—	—
Water Treatment Works		—	—	—	—	—	—	—	—	—
Bulk Mains		—	—	—	—	—	—	—	—	—
Distribution		3 307	3 450	3 208	4 048	4 048	3 846	—	—	—
Distribution Points		—	—	—	—	—	—	—	—	—
PRV Stations		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		—	—	—	—	—	—	—	—	—
Pump Station		—	—	—	—	—	—	—	—	—
Reticulation		—	—	—	—	—	—	—	—	—
Waste Water Treatment Works		—	—	—	—	—	—	—	—	—
Outfall Sewers		—	—	—	—	—	—	—	—	—
Toilet Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		—	—	—	—	—	—	—	—	—
Landfill Sites		—	—	—	—	—	—	—	—	—
Waste Transfer Stations		—	—	—	—	—	—	—	—	—
Waste Processing Facilities		—	—	—	—	—	—	—	—	—
Waste Drop-off Points		—	—	—	—	—	—	—	—	—
Waste Separation Facilities		—	—	—	—	—	—	—	—	—
Electricity Generation Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Rail Lines		—	—	—	—	—	—	—	—	—
Rail Structures		—	—	—	—	—	—	—	—	—
Rail Furniture		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Sand Pumps		—	—	—	—	—	—	—	—	—
Piers		—	—	—	—	—	—	—	—	—
Revetments		—	—	—	—	—	—	—	—	—
Promenades		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Data Centres		—	—	—	—	—	—	—	—	—
Core Layers		—	—	—	—	—	—	—	—	—
Distribution Layers		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Community Assets		1 005	—	251	447	447	425	—	—	—
Community Facilities		1 005	—	251	—	—	—	—	—	—
Halls		—	—	—	—	—	—	—	—	—
Centres		—	—	—	—	—	—	—	—	—
Crèches		—	—	—	—	—	—	—	—	—
Clinics/Care Centres		—	—	—	—	—	—	—	—	—
Fire/Ambulance Stations		1 005	—	251	—	—	—	—	—	—
Testing Stations		—	—	—	—	—	—	—	—	—
Museums		—	—	—	—	—	—	—	—	—
Galleries		—	—	—	—	—	—	—	—	—
Theatres		—	—	—	—	—	—	—	—	—
Libraries		—	—	—	—	—	—	—	—	—
Cemeteries/Crematoria		—	—	—	—	—	—	—	—	—
Police		—	—	—	—	—	—	—	—	—
Parks		—	—	—	—	—	—	—	—	—
Public Open Space		—	—	—	—	—	—	—	—	—
Nature Reserves		—	—	—	—	—	—	—	—	—
Public Ablution Facilities		—	—	—	—	—	—	—	—	—
Markets		—	—	—	—	—	—	—	—	—
Stalls		—	—	—	—	—	—	—	—	—
Abattoirs		—	—	—	—	—	—	—	—	—
Airports		—	—	—	—	—	—	—	—	—
Taxi Ranks/Bus Terminals		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities		—	—	—	447	447	425	—	—	—
Indoor Facilities		—	—	—	—	—	—	—	—	—
Outdoor Facilities		—	—	—	447	447	425	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Heritage assets		—	—	—	—	—	—	—	—	—
Monuments		—	—	—	—	—	—	—	—	—
Historic Buildings		—	—	—	—	—	—	—	—	—
Works of Art		—	—	—	—	—	—	—	—	—
Conservation Areas		—	—	—	—	—	—	—	—	—
Other Heritage		—	—	—	—	—	—	—	—	—
Investment properties		275	442	323	—	—	—	—	—	—
Revenue Generating		275	442	323	—	—	—	—	—	—
Improved Property		275	442	323	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
Improved Property		—	—	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—	—
Other assets		112	456	1 517	2 457	2 457	2 334	—	—	—
Operational Buildings		112	456	1 517	2 457	2 457	2 334	—	—	—
Municipal Offices		112	456	1 517	2 457	2 457	2 334	—	—	—
Pay/Enquiry Points		—	—	—	—	—	—	—	—	—
Building Plan Offices		—	—	—	—	—	—	—	—	—
Workshops		—	—	—	—	—	—	—	—	—
Yards		—	—	—	—	—	—	—	—	—
Stores		—	—	—	—	—	—	—	—	—
Laboratories		—	—	—	—	—	—	—	—	—
Training Centres		—	—	—	—	—	—	—	—	—
Manufacturing Plant		—	—	—	—	—	—	—	—	—
Depots		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Staff Housing		—	—	—	—	—	—	—	—	—
Social Housing		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Intangible Assets		—	—	—	—	—	—	—	—	—
Servitudes		—	—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—	—
Water Rights		—	—	—	—	—	—	—	—	—
Effluent Licences		—	—	—	—	—	—	—	—	—
Solid Waste Licences		—	—	—	—	—	—	—	—	—
Computer Software and Applications		—	—	—	—	—	—	—	—	—
Load Settlement Software Applications		—	—	—	—	—	—	—	—	—
Unspecified		—	—	—	—	—	—	—	—	—
Computer Equipment		—	—	—	37	37	35	—	—	—
Computer Equipment		—	—	—	37	37	35	—	—	—
Furniture and Office Equipment		96	—	0	221	221	210	—	—	—
Furniture and Office Equipment		96	—	—	221	221	210	—	—	—
Machinery and Equipment		290	2 453	300	345	345	328	—	—	—
Machinery and Equipment		290	2 453	300	345	345	328	—	—	—
Transport Assets		647	7 438	8 313	8 652	8 652	8 219	—	—	—
Transport Assets		647	7 438	8 313	8 652	8 652	8 219	—		

Table 51 MBRR SA34d – Depreciation by asset class

DC1 West Coast - Supporting Table SA34d Depreciation by asset class											
Description		Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Depreciation by Asset Class/Sub-class</b>											
<b>Infrastructure</b>			3 699	6 206	6 407	6 194	6 194	5 884	6 472	6 731	7 067
Roads Infrastructure			6	6	4	4	4	4	-	-	-
Roads			6	6	-	4	4	4	-	-	-
Road Structures			-	-	-	-	-	-	-	-	-
Road Furniture			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			-	-	-	-	-	-	51	53	56
Power Plants			-	-	-	-	-	-	-	-	-
HV Substations			-	-	-	-	-	-	-	-	-
HV Switching Station			-	-	-	-	-	-	-	-	-
HV Transmission Conductors			-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	51	53	56
MV Switching Stations			-	-	-	-	-	-	-	-	-
LV Networks			-	-	-	-	-	-	-	-	-
LV Networks			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			3 593	6 095	6 407	6 190	6 190	5 881	6 421	6 678	7 012
Dams and Weirs			2	2	23	2 250	2 250	2 138	-	-	-
Boreholes			-	-	-	-	-	-	-	-	-
Reservoirs			-	-	-	-	-	-	-	-	-
Pump Stations			-	-	-	-	-	-	-	-	-
Water Treatment Works			643	527	700	520	520	494	-	-	-
Bulk Mains			-	-	-	-	-	-	-	-	-
Distribution			2 948	5 566	5 684	3 420	3 420	3 249	6 421	6 678	7 012
Distribution Points			-	-	-	-	-	-	-	-	-
PIV Stations			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			100	106	-	-	-	-	-	-	-
Pump Station			-	-	-	-	-	-	-	-	-
Retreatment			-	-	-	-	-	-	-	-	-
Waste Water Treatment Works			100	106	-	-	-	-	-	-	-
Outfall Sewers			-	-	-	-	-	-	-	-	-
Toilet Facilities			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-
Landfill Sites			-	-	-	-	-	-	-	-	-
Waste Transfer Stations			-	-	-	-	-	-	-	-	-
Waste Processing Facilities			-	-	-	-	-	-	-	-	-
Waste Drop-off Points			-	-	-	-	-	-	-	-	-
Waste Separation Facilities			-	-	-	-	-	-	-	-	-
Electricity Generation Facilities			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Rail Lines			-	-	-	-	-	-	-	-	-
Rail Structures			-	-	-	-	-	-	-	-	-
Rail Furniture			-	-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-
LV Networks			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Sand Pumps			-	-	-	-	-	-	-	-	-
Piers			-	-	-	-	-	-	-	-	-
Revetments			-	-	-	-	-	-	-	-	-
Promenades			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Data Centres			-	-	-	-	-	-	-	-	-
Core Layers			-	-	-	-	-	-	-	-	-
Distribution Layers			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
<b>Community Assets</b>			-	-	1 809	-	-	-	1 818	1 891	1 986
Community Facilities			-	-	1 809	-	-	-	1 818	1 891	1 986
Halls			-	-	-	-	-	-	-	-	-
Centres			-	-	-	-	-	-	-	-	-
Crèches			-	-	-	-	-	-	-	-	-
Clinics/Care Centres			-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations			-	-	1 809	-	-	-	1 818	1 891	1 986
Testing Stations			-	-	-	-	-	-	-	-	-
Museums			-	-	-	-	-	-	-	-	-
Galleries			-	-	-	-	-	-	-	-	-
Theatres			-	-	-	-	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria			-	-	-	-	-	-	-	-	-
Police			-	-	-	-	-	-	-	-	-
Parks			-	-	-	-	-	-	-	-	-
Public Open Space			-	-	-	-	-	-	-	-	-
Nature Reserves			-	-	-	-	-	-	-	-	-
Public Ablution Facilities			-	-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-	-
Stalls			-	-	-	-	-	-	-	-	-
Abattoirs			-	-	-	-	-	-	-	-	-
Airports			-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities			-	-	-	-	-	-	-	-	-
Indoor Facilities			-	-	-	-	-	-	-	-	-
Outdoor Facilities			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>			-	-	-	-	-	-	-	-	-
Monuments			-	-	-	-	-	-	-	-	-
Historic Buildings			-	-	-	-	-	-	-	-	-
Works of Art			-	-	-	-	-	-	-	-	-
Conservation Areas			-	-	-	-	-	-	-	-	-
Other Heritage			-	-	-	-	-	-	-	-	-
<b>Investment properties</b>			139	35	33	140	140	133	33	35	36
Revenue Generating			139	35	33	140	140	133	33	35	36
Improved Property			139	35	33	140	140	133	33	35	36
Unimproved Property			-	-	-	-	-	-	-	-	-
Non-revenue Generating			-	-	-	-	-	-	-	-	-
Improved Property			-	-	-	-	-	-	-	-	-
Unimproved Property			-	-	-	-	-	-	-	-	-
<b>Other assets</b>			1 627	1 624	876	1 600	1 600	1 520	868	902	948
Operational Buildings			1 627	1 624	876	1 600	1 600	1 520	868	902	948
Municipal Offices			1 627	1 624	876	1 600	1 600	1 520	868	902	948
Pay/Enquiry Points			-	-	-	-	-	-	-	-	-
Building Plan Offices			-	-	-	-	-	-	-	-	-
Workshops			-	-	-	-	-	-	-	-	-
Yards			-	-	-	-	-	-	-	-	-
Stores			-	-	-	-	-	-	-	-	-
Laboratories			-	-	-	-	-	-	-	-	-
Training Centres			-	-	-	-	-	-	-	-	-
Manufacturing Plant			-	-	-	-	-	-	-	-	-
Depots			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Housing			-	-	-	-	-	-	-	-	-
Staff Housing			-	-	-	-	-	-	-	-	-
Social Housing			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>			-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>			160	534	484	165	165	157	487	506	531
Servitudes			-	-	-	-	-	-	-	-	-
Licences and Rights			160	534	484	165	165	157	487	506	531
Water Rights			-	-	-	-	-	-	-	-	-
Effluent Licences			-	-	-	-	-	-	-	-	-
Solid Waste Licences			-	-	-	-	-	-	-	-	-
Computer Software and Applications			160	534	484	165	165	157	487	506	531
Load Settlement Software Applications			-	-	-	-	-	-	-	-	-
Unspecified			-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>			315	522	534	423	423	402	572	595	624
Computer Equipment			315	522	534	423	423	402	572	595	624
<b>Furniture and Office Equipment</b>			378	218	187	300	300	285	327	340	357
Furniture and Office Equipment			378	218	187	300	300	285	327	340	357
<b>Machinery and Equipment</b>			1 322	1 246	1 318	2 358	2 358	2 240	1 348	1 402	1 472
Machinery and Equipment			1 322	1 246	1 318	2 358	2 358	2 240	1 348	1 402	1 472
<b>Transport Assets</b>			2 908	2 312	1 949	3 436	3 436	3 265	1 995	2 075	2 178
Transport Assets			2 908	2 312	1 949	3 436	3 436	3 265	1 995	2 075	2 178
<b>Libraries</b>			-	-	-	-	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>			-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	1		10 548	12 695	13 598	14 616	14 616	13 885	13 919	14 476	15 199

**Table 52 MBRR SA35 - Future financial implications of the capital budget**

DC1 West Coast - Supporting Table SA35 Future financial implications of the capital budget								
Vote Description	Ref	2017/18 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 1 - COMMUNITY SERVICES		162	903	1 673	-	-	-	-
Vote 2 - SUBSIDISED SERVICES		2 679	113	16	-	-	-	-
Vote 3 - ECONOMIC SERVICES		148	-	-	-	-	-	-
Vote 4 - HOUSING SERVICES		-	-	-	-	-	-	-
Vote 5 - TRADING SERVICES		4 525	4 715	4 705	-	-	-	-
Vote 6 - AGENCIES		-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-
List entity summary if applicable		-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>		<b>7 515</b>	<b>5 731</b>	<b>6 394</b>	-	-	-	-
<b>Future operational costs by vote</b>	2							
Vote 1 - COMMUNITY SERVICES		-	-	-	-	-	-	-
Vote 2 - SUBSIDISED SERVICES		-	-	-	-	-	-	-
Vote 3 - ECONOMIC SERVICES		-	-	-	-	-	-	-
Vote 4 - HOUSING SERVICES		-	-	-	-	-	-	-
Vote 5 - TRADING SERVICES		-	-	-	-	-	-	-
Vote 6 - AGENCIES		-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-
List entity summary if applicable		-	-	-	-	-	-	-
<b>Total future operational costs</b>		-	-	-	-	-	-	-
<b>Future revenue by source</b>	3							
Property rates		-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-
List other revenues sources if applicable		-	-	-	-	-	-	-
List entity summary if applicable		-	-	-	-	-	-	-
<b>Total future revenue</b>		-	-	-	-	-	-	-
<b>Net Financial Implications</b>		<b>7 515</b>	<b>5 731</b>	<b>6 394</b>	-	-	-	-

Table 53 MBRR SA36 - Detailed capital budget per municipal vote

DC1 West Coast - Supporting Table SA36 Detailed capital budget																
Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2017/18 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2015/16	Current Year 2016/17 Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Ward location	New or renewal
R thousand	4			2	6	3	3	5								
Parent municipality:																
List all capital projects grouped by Municipal Vote																
Technical services		Vehicles			Yes	Transport Assets	Unspecified		-	-	-	750	1 000	1 000	WCDM	new
Technical services		Flow meters and Instrumentation			Yes	Machinery and Equipment	Reticulation		-	-	-	250	250	250	WCDM	new
Technical services		Network and Communication			Yes	Machinery and Equipment	Reticulation		-	-	-	80	250	250	WCDM	new
Technical services		Valves			Yes	Machinery and Equipment	Reticulation		-	-	-	1 350	1 500	1 500	WCDM	new
Technical services		Pipe replacement			Yes	Machinery and Equipment	Reticulation		-	-	-	1 600	1 200	6 200	WCDM	new
Technical services		Pump and Motor replacement			Yes	Machinery and Equipment	Reticulation		-	-	-	220	220	220	WCDM	new
Technical services		Tools			Yes	Machinery and Equipment	Reticulation		-	-	-	100	100	85	WCDM	new
Technical services		Lab and Dos equipment			Yes	Machinery and Equipment	Reticulation		-	-	-	85	100	100	WCDM	new
Technical services		Housing : Upgrade kitchens / bedrooms			Yes	Machinery and Equipment	Staff Housing		-	-	-	90	95	100	WCDM	new
Corporate & Community services		Other Assets			Yes	Community Facilities	Fire/Ambulance Stations		-	-	-	1 451	-	-	WCDM	new
Technical services		Other Assets			Yes	Operational Buildings	Municipal Offices		-	-	-	264	-	-	WCDM	new
Financial services		Other Assets			Yes	Licences and Rights	Computer Software and Applications		-	-	-	1 950	-	-	WCDM	new
Municipal Manager & Council		Other Assets			Yes	Computer Equipment	Unspecified		-	-	-	114	16	16	WCDM	new
Corporate & Community services		Other Assets			Yes	Computer Equipment	Unspecified		-	-	-	26	18	20	WCDM	new
Financial services		Other Assets			Yes	Computer Equipment	Unspecified		-	-	-	117	-	-	WCDM	new
Corporate & Community & Financial services		Other Assets			Yes	Furniture and Office Equipment	Unspecified		-	-	-	517	982	1 653	WCDM	new
Parent Capital expenditure	1											8 965	5 731	11 394		
Entities:																
List all capital projects grouped by Entity																
Entity A									-	-	-	-	-	-		
Water project A									-	-	-	-	-	-		
Entity B									-	-	-	-	-	-		
Electricity project B									-	-	-	-	-	-		
									-	-	-	-	-	-		
Entity Capital expenditure										-	-	-	-	-		
Total Capital expenditure										-	-	8 965	5 731	11 394		

**Table 54 MBRR SA37 - Projects delayed from previous financial year**

DC1 West Coast - Supporting Table SA37 Projects delayed from previous financial year/s												
Municipal Vote/Capital project	Ref.	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete	Current Year 2016/17		2017/18 Medium Term Revenue & Expenditure Framework		
	1,2							Original Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
	R thousand						Year					
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>				Examples	Examples							
								-	-	-	-	-
								-	-	-	-	-
								-	-	-	-	-
								-	-	-	-	-
								-	-	-	-	-
								-	-	-	-	-
								-	-	-	-	-
Entities: <i>List all capital projects grouped by Municipal Entity</i>												
Entity Name <i>Project name</i>								-	-	-	-	-
								-	-	-	-	-
								-	-	-	-	-
								-	-	-	-	-
								-	-	-	-	-
								-	-	-	-	-



## **1.19 Legislation compliance status**

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

### **1. In year reporting**

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) includes monthly published financial performance.

### **2. Internship programme**

The municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department, Supply Chain Management, Internal Audit and Risk Management.

### **3. Budget and Treasury Office**

The Budget and Treasury Office has been established in accordance with the MFMA.

### **4. Audit Committee**

An Audit Committee has been established and is fully functional.

### **5. Service Delivery and Implementation Plan**

The detail SDBIP document is in a draft stage and will be finalized after approval of the final budget in May 2017 directly aligned and informed by the 2017/18 MTREF.

### **6. Annual Report**

Annual report is compiled in terms of the MFMA and National Treasury requirements.

### **7. MFMP Training**

The MFMP training is provided by Stellenbosch University in line with the minimum competency levels prescribed in legislation.

## 1.20 Other supporting documents

### Table 55 MBRR Table SA1 - Supporting detail to budgeted financial performance

DC1 West Coast - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>											
<b>REVENUE ITEMS:</b>											
<b>Property rates</b>	6										
Total Property Rates											
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)											
Net Property Rates											
<b>Service charges - electricity revenue</b>	6										
Total Service charges - electricity revenue						515	515	515	728	847	997
less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
less Cost of Free Basis Services (50 kwh per indigent household per month)											
Net Service charges - electricity revenue						515	515	515	728	847	997
<b>Service charges - water revenue</b>	6										
Total Service charges - water revenue		92 630	107 439	113 875	112 744	112 633	112 633	112 633	122 149	132 534	145 788
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
less Cost of Free Basis Services (6 kilolitres per indigent household per month)											
Net Service charges - water revenue		92 630	107 439	113 875	112 744	112 633	112 633	112 633	122 149	132 534	145 788
<b>Service charges - sanitation revenue</b>											
Total Service charges - sanitation revenue						64	64	64	83	93	102
less Revenue Foregone (in excess of free sanitation service to indigent households)											
less Cost of Free Basis Services (free sanitation service to indigent households)											
Net Service charges - sanitation revenue						64	64	64	83	93	102
<b>Service charges - refuse revenue</b>	6										
Total refuse removal revenue						45	45	45	60	69	78
Total landfill revenue											
less Revenue Foregone (in excess of one removal a week to indigent households)											
less Cost of Free Basis Services (removed once a week to indigent households)											
Net Service charges - refuse revenue						45	45	45	60	69	78
<b>Other Revenue by source</b>											
Camping Fees						3 024	3 024	3 024	4 110	4 151	4 192
Entrance Fees						13	13	13	2	2	2
Fire Services						5 202	5 202	5 202	4 441	4 682	4 942
Prints									1	1	1
Tender Documents									92	93	94
Consumables						524	524	524	65	65	66
Breakages and Losses Recovered									2	2	2
Transaction Handling Fees						16	16	16	39	40	40
Incidental Cash Surpluses						2	2	2			
Staff Recoveries									28	28	28
Recovery Infrastructure Maintenance									83	83	84
Other Revenue	3	24 215	13 109	5 747	11 480	2 117	2 117	2 117			
<b>Total 'Other' Revenue</b>	1	24 215	13 109	5 747	11 480	10 897	10 897	10 897	8 861	9 146	9 451
<b>EXPENDITURE ITEMS:</b>											
<b>Employee related costs</b>											
Basic Salaries and Wages	2	70 636	78 867	83 884	93 843	92 592	87 962	87 962	104 589	110 013	116 394
Pension and UIF Contributions		16 166	13 549	14 277	15 804	15 953	15 156	15 156	18 013	19 058	20 163
Medical Aid Contributions			4 280	5 534	6 118	6 118	5 812	5 812	8 208	8 692	9 196
Overtime		3 565	6 011	7 222	3 143	7 826	7 435	7 435	10 143	10 742	11 365
Performance Bonus		2 068	2 428	2 586	4 854	9 746	9 259	9 259	8 206	8 690	9 194
Motor Vehicle Allowance		6 025	7 121	7 154	7 583	8 110	7 705	7 705	7 900	8 366	8 851
Cellphone Allowance		889	930	902	729	735	698	698	763	808	855
Housing Allowances		312	480	1 252	1 334	1 925	1 829	1 829	1 310	1 388	1 468
Other benefits and allowances		4 660	6 325	11 549	3 263	3 865	3 672	3 672	3 865	4 092	4 329
Payments in lieu of leave						1 597	1 517	1 517	1 565	1 658	1 754
Long service awards		368	1 241	1 349		2 207	2 097	2 097	1 434	1 518	1 606
Post-retirement benefit obligations		13 247	11 403	10 324	22 346	6 559	6 231	6 231	6 559	6 946	7 349
<b>Less: Employees costs capitalised to PPE</b>	sub-total 5	117 936	132 635	146 033	159 017	157 234	149 372	149 372	172 555	181 970	192 524
<b>Total Employee related costs</b>	1	117 936	132 635	146 033	159 017	157 234	149 372	149 372	172 555	181 970	192 524
<b>Contributions recognised - capital</b>											
List contributions by contract											
<b>Total Contributions recognised - capital</b>											
<b>Depreciation &amp; asset impairment</b>											
Depreciation of Property, Plant & Equipment		10 548	12 695	13 598	14 616	14 616	13 885	13 885	13 919	14 476	15 199
Lease amortisation											
Capital asset impairment											
Depreciation resulting from revaluation of PPE	10										
<b>Total Depreciation &amp; asset impairment</b>	1	10 548	12 695	13 598	14 616	14 616	13 885	13 885	13 919	14 476	15 199
<b>Bulk purchases</b>											
Electricity Bulk Purchases											
Water Bulk Purchases		9 969	10 615	10 683	10 300	10 300	9 785	9 785	11 148	12 262	13 489
<b>Total bulk purchases</b>	1	9 969	10 615	10 683	10 300	10 300	9 785	9 785	11 148	12 262	13 489

**Table 55 MBRR Table SA1 - Supporting detail to budgeted financial performance  
(Continued)**

DC1 West Coast - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
		Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2017/18	+1 2018/19	+2 2019/20
R thousand											
Transfers and grants											
Cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Total transfers and grants	1	-	-	-	-	-	-	-	-	-	-
Contracted services											
Burial Services		-	-	-	10	10	10	10	10	11	11
Occupational Health and Safety		-	-	-	334	318	318	176	183	192	192
Project Management		-	-	-	45	43	43	-	-	-	-
Catering Services		-	-	-	26	24	24	10	10	11	11
Clearing and Grass Cutting Services		-	-	-	-	-	-	90	94	98	98
Fire Services		-	-	-	-	-	-	900	936	983	983
Hygiene Services		-	-	-	1 186	1 127	1 127	1 011	1 051	1 104	1 104
Personnel and Labour		-	-	-	-	-	-	60	62	66	66
Security Services		-	-	-	525	499	499	715	744	781	781
Translators, Scribes and Editors		-	-	-	31	29	29	42	44	46	46
Transport Services		-	-	-	80	76	76	81	84	88	88
Electrical		-	-	-	677	643	643	1 455	4 637	1 589	1 589
Accounting and Auditing		-	-	-	610	580	580	-	-	-	-
Air Pollution		-	-	-	152	144	144	149	154	162	162
Audit Committee		-	-	-	314	298	298	291	302	317	317
Business and Financial Management		-	-	-	-	-	-	30	31	33	33
Communications		-	-	-	8	7	7	255	203	164	164
Human Resources		-	-	-	150	143	143	180	187	197	197
Medical Examinations		-	-	-	-	-	-	177	184	193	193
Occupational Health and Safety		-	-	-	88	84	84	-	-	-	-
Organisational		-	-	-	939	892	892	1 571	1 404	1 474	1 474
Project Management		-	-	-	2 911	2 765	2 765	2 31	240	252	252
Research and Advisory		-	-	-	-	-	-	10	10	11	11
Qualification Verification		-	-	-	2 684	2 550	2 550	2 585	2 746	2 900	2 900
Civil		-	-	-	110	105	105	156	166	164	164
Electrical		-	-	-	120	114	114	60	62	66	66
Mechanical		-	-	-	120	114	114	60	62	66	66
Structural		-	-	-	575	546	546	500	520	546	546
Geodetic, Control and Surveys		-	-	-	60	57	57	200	208	218	218
Land and Quantity Surveys		-	-	-	566	538	538	2 771	2 881	3 026	3 026
Water		-	-	-	9	9	9	9	9	10	10
Legal Advice and Litigation		-	-	-	-	-	-	250	260	273	273
Collection		-	-	-	205	195	195	255	265	278	278
Bore Waterhole Drilling		-	-	-	582	553	553	452	470	494	494
Building		-	-	-	100	95	95	95	95	95	95
Catering Services		-	-	-	1 632	1 550	1 550	933	917	963	963
Electrical		-	-	-	25	24	24	25	26	27	27
Employee Wellness		-	-	-	320	304	304	304	304	304	304
First Aid		-	-	-	1 108	1 053	1 053	200	208	218	218
Fire Protection		-	-	-	110	105	105	50	52	55	55
Fire Services		-	-	-	124	120	120	160	166	176	176
Gardening Services		-	-	-	6 673	6 339	6 339	1 642	1 707	1 793	1 793
Maintenance of Buildings and Facilities		-	-	-	-	-	-	15	16	16	16
Maintenance of Equipment		-	-	-	200	190	190	-	-	-	-
Maintenance of Unspecified Assets		-	-	-	10	10	10	85	88	93	93
Management of Informal Settlements		-	-	-	15	14	14	29	28	29	29
Pest Control and Fumigation		-	-	-	280	266	266	486	505	531	531
Plants, Flowers and Other Decorations		-	-	-	100	95	95	100	102	109	109
Safeguard and Security		-	-	-	-	-	-	-	-	-	-
Removal of Hazardous Waste	sub-total	1	22 627	22 627	23 818	22 627	22 627	18 634	22 214	20 013	20 013
Allocations to organs of state:											
Electricity		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total contracted services					23 818	22 627	22 627	18 634	22 214	20 013	20 013
Other Expenditure By Type											
General expenses		39 710	32 654	40 872	48 529	-	-	-	-	-	-
Corporate and Municipal Activities		-	-	-	500	476	476	298	310	326	326
Customer/Client Information		-	-	-	6	6	6	137	143	150	150
Gifts and Promotional Items		-	-	-	30	29	29	55	57	60	60
Municipal Newsletters		-	-	-	45	45	45	39	41	43	43
Signs		-	-	-	19	18	18	19	20	21	21
Staff Recruitment		-	-	-	170	161	161	182	190	199	199
Tenders		-	-	-	164	156	156	151	157	165	165
Custom Duties		-	-	-	-	-	-	-	-	-	-
Assets less than the Capitalisation Threshold		-	-	-	8 392	7 972	7 972	3 350	3 484	3 656	3 656
Ex ternal Audit Fees	1 956	3 028	2 910	2 896	2 805	2 665	2 665	2 775	3 053	3 368	3 368
Bank Accounts		-	-	-	32	30	30	30	32	34	34
Fleet and Other Credit/Debit Cards		-	-	-	44	42	42	31	32	34	34
Bargaining Council		-	-	-	13	12	12	1 459	1 545	1 634	1 634
Bursaries (Employees)		-	-	-	270	257	257	340	464	589	589
Laundry Services		-	-	-	1	0	0	5	5	5	5
Car Valet and Washing Services		-	-	-	-	-	-	3	3	3	3
Cellular Contract (Subscription and Calls)		-	-	-	13	13	13	14	15	15	15
Licences (Radio and Television)		-	-	-	87	83	83	111	116	122	122
Postage/Stamp/Franchising Machines		-	-	-	75	71	71	112	117	122	122
Rent Private Bag and Postal Box		-	-	-	3	3	3	4	4	4	4
SMS Bulk Message Service		-	-	-	2	2	2	7	7	8	8
Telephone, Fax, Telegraph and Telex	1 112	1 314	1 539	1 450	1 032	980	980	1 115	1 171	1 229	1 229
Telephone Installation		-	-	-	-	-	-	5	5	5	5
Allen Vegetation		-	-	-	100	95	95	100	104	109	109
Non-specific		-	-	-	100	95	95	-	-	-	-
Deeds		-	-	-	8	8	8	-	-	-	-
Drivers Licences and Permits		-	-	-	-	-	-	30	31	33	33
Dumping Fees (District Council)		-	-	-	30	29	29	30	31	33	33
Eskom Connection Fees		-	-	-	20	19	19	20	21	22	22
Electricity Compliance Certificate		-	-	-	100	95	95	100	104	109	109
Information Services		-	-	-	51	48	48	60	62	66	66
Internet Charge		-	-	-	70	67	67	-	-	-	-
Software Licences	794	1 947	899	1 883	1 639	1 557	1 557	2 194	2 282	2 396	2 396
Specialised Computer Service		-	-	-	-	-	-	20	21	22	22
System Development		-	-	-	633	601	601	780	841	868	868
Freight Services		-	-	-	14	13	13	12	12	13	13
Full Time Union Representative		-	-	-	53	50	50	-	-	-	-
Excess Payments		-	-	-	25	24	24	30	31	33	33
Premiums		-	-	-	613	582	582	651	716	788	788
Leaverships and Internships	453	2 062	1 162	2 547	1 005	955	955	879	914	960	960
Levies Paid - Water Resource Management Charges		-	-	-	300	285	285	300	312	328	328
Motor Vehicle Licence and Registrations		-	-	-	95	91	91	105	109	114	114
Municipal Services	16 757	18 373	21 144	19 747	20 440	19 418	19 418	24 012	25 933	28 008	28 008
Professional and Regulatory Bodies		-	-	-	323	307	307	205	213	224	224
National		-	-	-	182	173	173	268	279	293	293
Travel Agency and Visa's		-	-	-	1	1	1	10	10	11	11
Printing, Publications and Books		736	853	971	1 201	277	264	233	242	255	255
Professional Bodies, Membership and Subscription		-	-	-	1 085	1 030	1 030	748	778	817	817
Skills Development Fund Levy		-	-	-	1 119	1 063	1 063	1 617	1 695	1 793	1 793
Search Fees		-	-	-	-	5	5	5	5	5	5
Signage		-	-	-	276	262	262	226	235	247	247
Taking over Contractual Obligations		-	-	-	63	63	63	66	69	72	72
Toll Gate Fees		-	-	-	0	0	0	0	0	0	0
Municipal Activities		-	-	-	-	-	-	0	0	0	0
Travel & Subsistence: Domestic		3 961	3 590	2 394	2 479	4 314	4 098	4 098	5 118	5 309	5 574
Travel & Subsistence: Foreign		-	-	-	-	-	-	127	132	139	139
Non-employees		-	-	-	53	50	50	140	141	144	144
Uniform and Protective Clothing		1 977	691	725	1 476	1 480	1 406	1 472	1 409	1 480	1 480
Vehicle Tracking		-	-	-	-	-	-	42	44	46	46
Workmen's Compensation Fund		-	-	-	539	512	512	1 189	1 236	1 298	1 298
Samples and Specimens		-	-	-	264	251	251	295	307	322	322
Parking Fees		-	-	-	21	20	20	15	16	16	16
Hire Charges		-	-	-	-	-	-	60	62	66	66
Farmer Support Households (Cash)		-	-	-	420	399	399	350	350	350	

**Table 56 MBRR Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)**

DC1 West Coast - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)																	
Description	Ref	Vote 1 - EXECUTIVE AND COUNCIL	Vote 2 - FINANCE	Vote 3 - ADMINISTRA TION	Vote 4 - TECHNICAL	Vote 5 - AGENCIES	Vote 6 - COMMUNITY SAFETY	Vote 7 - SPORT AND RECREATIO N	Vote 8 - ROADS TRANSPORT	Vote 9 - WATER	Vote 10 - GOVERNAN CE	Vote 11 - ELECTRCITY	Vote 12 - WASTE WATER MANAGEME NT	Vote 13 - WASTE MANAGEME NT	Vote 14 - OTHER	Vote 15 - HOUSING	Total
R thousand	1																
<b>Revenue By Source</b>																	
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	728	-	-	-	-	-	-	-	-	-	-	-	728
Service charges - water revenue		-	-	-	122 149	-	-	-	-	-	-	-	-	-	-	-	122 149
Service charges - sanitation revenue		-	-	-	83	-	-	-	-	-	-	-	-	-	-	-	83
Service charges - refuse revenue		-	-	-	60	-	-	-	-	-	-	-	-	-	-	-	60
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	361	-	2 090	-	-	-	-	-	-	-	-	-	-	-	2 450
Interest earned - external investments		-	13 885	-	-	-	-	-	-	-	-	-	-	-	-	-	13 885
Interest earned - outstanding debtors		-	13	-	45	-	-	-	-	-	-	-	-	-	-	-	57
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	6	-	-	-	-	-	-	-	-	-	-	6
Licences and permits		-	28	183	-	-	-	-	-	-	-	-	-	-	-	-	211
Agency services		-	-	-	-	115 920	-	-	-	-	-	-	-	-	-	-	115 920
Other revenue		0	4 237	4 481	83	60	-	-	-	-	-	-	-	-	-	-	8 861
Transfers and subsidies		240	71 311	16 011	2 553	-	-	-	-	-	-	-	-	-	-	-	90 115
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		240	89 835	20 675	127 790	115 987	-	-	-	-	-	-	-	-	-	-	354 527
<b>Expenditure By Type</b>																	
Employee related costs		14 326	21 793	51 094	34 068	51 274	-	-	-	-	-	-	-	-	-	-	172 555
Remuneration of councillors		6 003	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6 003
Debt impairment		-	347	-	1 200	-	-	-	-	-	-	-	-	-	-	-	1 547
Depreciation & asset impairment		83	1 057	5 071	7 708	-	-	-	-	-	-	-	-	-	-	-	13 919
Finance charges		3 832	-	15	8 299	142	-	-	-	-	-	-	-	-	-	-	12 287
Bulk purchases		-	-	-	11 148	-	-	-	-	-	-	-	-	-	-	-	11 148
Other materials		280	600	4 972	14 375	40 388	-	-	-	-	-	-	-	-	-	-	60 614
Contracted services		1 973	1 156	2 532	6 973	6 000	-	-	-	-	-	-	-	-	-	-	18 634
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		1 121	5 426	6 408	31 588	7 797	-	-	-	-	-	-	-	-	-	-	52 340
Loss on disposal of PPE		-	-	-	5 380	-	-	-	-	-	-	-	-	-	-	-	5 380
<b>Total Expenditure</b>		27 617	30 379	70 090	120 738	105 601	-	-	-	-	-	-	-	-	-	-	354 425
<b>Surplus/(Deficit)</b>		(27 377)	59 456	(49 415)	7 052	10 386	-	-	-	-	-	-	-	-	-	-	102
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	1 450	-	-	-	-	-	-	-	-	-	-	-	-	1 450
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		(27 377)	59 456	(47 965)	7 052	10 386	-	-	-	-	-	-	-	-	-	-	1 552

Table 57 MBRR Table SA3 – Supporting detail to Statement of Financial Position

DC1 West Coast - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'												
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
R thousand												
ASSETS												
Call investment deposits	2	-	-	-	-	-	-	-	-	-	-	
Other current investments		-	-	-	-	-	-	-	-	-	-	
Total Call investment deposits		-	-	-	-	-	-	-	-	-	-	
Consumer debtors	2	7 798	9 710	3 981	11 717	11 717	11 717	11 717	6 424	9 075	11 991	
Less: Provision for debt impairment		(160)	(56)	(294)	(901)	(901)	(901)	(901)	(2 221)	(4 147)	(6 074)	
Total Consumer debtors		7 638	9 654	3 687	10 816	10 816	10 816	10 816	4 204	4 928	5 917	
Debt impairment provision	2											
Balance at the beginning of the year		428	160	56	160	160	160	160	294	2 221	4 147	
Contributions to the provision		551	398	324	441	441	441	441	1 547	1 547	1 547	
Bad debts written off		(820)	(502)	(85)	300	300	300	300	380	380	380	
Balance at end of year		160	56	294	901	901	901	901	2 221	4 147	6 074	
Property, plant and equipment (PPE)												
PPE at cost/valuation (excl. finance leases)	3	462 394	475 870	460 028	487 025	487 025	470 767	470 767	479 732	485 424	496 818	
Leases recognised as PPE			-									
Less: Accumulated depreciation		113 353	123 870	135 236	144 391	144 391	148 832	148 832	162 552	176 828	191 827	
Total Property, plant and equipment (PPE)	2	349 041	352 000	324 792	342 634	342 634	321 935	321 935	317 180	308 597	304 991	
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)	2	-	-	-	-	-	-	-	-	-	-	
Current portion of long-term liabilities		12 944	14 127	15 493	15 493	15 493	15 493	15 493	12 853	14 516	12 873	
Total Current liabilities - Borrowing		12 944	14 127	15 493	15 493	15 493	15 493	15 493	12 853	14 516	12 873	
Trade and other payables												
Trade and other creditors	2	25 351	28 592	16 470	55 190	55 190	31 144	31 144	64 114	72 976	87 629	
Unspent conditional transfers		472	366	1 484	-	-	-	-	-	-	-	
VAT		-	2 155	917	-	-	-	-	-	-	-	
Total Trade and other payables		25 823	31 113	18 872	55 190	55 190	31 144	31 144	64 114	72 976	87 629	
Non current liabilities - Borrowing												
Borrowing	4	86 866	72 738	57 245	57 221	57 221	57 221	57 221	40 242	27 389	12 873	
Finance leases (including PPP asset element)		750	-	-	-	-	-	-	-	-	-	
Total Non current liabilities - Borrowing		87 616	72 738	57 245	57 221	57 221	57 221	57 221	40 242	27 389	12 873	
Provisions - non-current												
Retirement benefits	1	55 450	57 826	63 420	74 055	74 055	74 055	74 055	67 138	67 992	68 292	
List other major provision items												
Refuse landfill site rehabilitation		-	-	-	-	-	-	-	-	-	-	
Other		6 482	6 919	7 460	6 919	6 919	6 919	6 919	7 963	7 963	7 963	
Total Provisions - non-current		61 932	64 745	70 880	80 974	80 974	80 974	80 974	75 101	75 955	76 255	
CHANGES IN NET ASSETS												
Accumulated Surplus/(Deficit)												
Accumulated Surplus/(Deficit) - opening balance	1	313 010	363 531	401 897	348 995	348 995	351 678	351 678	371 729	373 281	373 506	
GRAP adjustments		4 889	-	-	-	-	-	-	-	-	-	
Restated balance		317 899	363 531	401 897	348 995	348 995	351 678	351 678	371 729	373 281	373 506	
Surplus/(Deficit)		45 631	38 366	13 944	2 683	2 683	20 051	20 051	1 552	225	6 032	
Appropriations to Reserves		-	-	-	-	-	-	-	-	-	-	
Transfers from Reserves		-	-	-	-	-	-	-	-	-	-	
Depreciation offsets		-	-	-	-	-	-	-	-	-	-	
Other adjustments		-	-	-	-	-	-	-	-	-	-	
Accumulated Surplus/(Deficit)			363 531	401 897	415 841	351 678	351 678	371 729	371 729	373 281	373 506	379 538
Reserves												
Housing Development Fund	2	-	-	-	-	-	-	-	-	-	-	
Capital replacement		-	-	-	-	-	-	-	-	-	-	
Self-insurance		-	-	-	-	-	-	-	-	-	-	
Other reserves		-	-	-	-	-	-	-	-	-	-	
Revaluation		-	-	-	-	-	-	-	-	-	-	
Total Reserves		-	-	-	-	-	-	-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY	2	363 531	401 897	415 841	351 678	351 678	371 729	371 729	373 281	373 506	379 538	

**Table 58 MBRR Table SA9 – Social, economic and demographic statistics and assumptions**

DC1 West Coast - Supporting Table SA9 Social, economic and demographic statistics and assumptions												
Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2013/14	2014/15	2015/16	Current Year 2016/17	2017/18 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
<b>Demographics</b>												
Population		0	-	-	-	-	-	-	-	-	-	-
Females aged 5 - 14		0	-	-	-	-	-	-	-	-	-	-
Males aged 5 - 14		0	-	-	-	-	-	-	-	-	-	-
Females aged 15 - 34		0	-	-	-	-	-	-	-	-	-	-
Males aged 15 - 34		0	-	-	-	-	-	-	-	-	-	-
Unemployment		0	-	-	-	-	-	-	-	-	-	-
<b>Monthly household income (no. of households)</b>	1, 12											
No income		0	-	-	-	-	-	-	-	-	-	-
R1 - R1 600		0	-	-	-	-	-	-	-	-	-	-
R1 601 - R3 200		0	-	-	-	-	-	-	-	-	-	-
R3 201 - R6 400		0	-	-	-	-	-	-	-	-	-	-
R6 401 - R12 800		0	-	-	-	-	-	-	-	-	-	-
R12 801 - R25 600		0	-	-	-	-	-	-	-	-	-	-
R25 601 - R51 200		0	-	-	-	-	-	-	-	-	-	-
R52 201 - R102 400		0	-	-	-	-	-	-	-	-	-	-
R102 401 - R204 800		0	-	-	-	-	-	-	-	-	-	-
R204 801 - R409 600		0	-	-	-	-	-	-	-	-	-	-
R409 601 - R819 200		0	-	-	-	-	-	-	-	-	-	-
> R819 200		0	-	-	-	-	-	-	-	-	-	-
<b>Poverty profiles (no. of households)</b>												
< R2 060 per household per month	13	0	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insert description	2	0	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Household/demographics (000)</b>												
Number of people in municipal area		0	-	-	-	-	-	-	-	-	-	-
Number of poor people in municipal area		0	-	-	-	-	-	-	-	-	-	-
Number of households in municipal area		0	-	-	-	-	-	-	-	-	-	-
Number of poor households in municipal area		0	-	-	-	-	-	-	-	-	-	-
Definition of poor household (R per month)		0	-	-	-	-	-	-	-	-	-	-
<b>Housing statistics</b>	3											
Formal		0	-	-	-	-	-	-	-	-	-	-
Informal		0	-	-	-	-	-	-	-	-	-	-
Total number of households			-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4	0	-	-	-	-	-	-	-	-	-	-
Dwellings provided by province/s		0	-	-	-	-	-	-	-	-	-	-
Dwellings provided by private sector	5	0	-	-	-	-	-	-	-	-	-	-
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
<b>Economic</b>	6											
Inflation/inflation outlook (CPIX)						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest rate - borrowing						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest rate - investment						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Remuneration increases						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Consumption growth (electricity)						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Consumption growth (water)						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Collection rates</b>	7											
Property tax/service charges						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Rental of facilities & equipment						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest - external investments						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest - debtors						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue from agency services						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**Table 58 MBRR Table SA9 – Social, economic and demographic statistics and assumptions (Continued)**

Detail on the provision of municipal services for A10											
Total municipal services	Ref.		2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
		<b>Household service targets (000)</b>									
		<b>Water:</b>									
		Piped water inside dwelling	--	--	--	--	--	--	--	--	--
		Piped water inside yard (but not in dwelling)	--	--	--	--	--	--	--	--	--
	8	Using public tap (at least min.service level)	--	--	--	--	--	--	--	--	--
	10	Other water supply (at least min.service level)	--	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
	9	Using public tap (< min.service level)	--	--	--	--	--	--	--	--	--
	10	Other water supply (< min.service level)	--	--	--	--	--	--	--	--	--
		No water supply	--	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
		<b>Total number of households</b>	--	--	--	--	--	--	--	--	--
		<b>Sanitation/sewerage:</b>									
		Flush toilet (connected to sewerage)	--	--	--	--	--	--	--	--	--
		Flush toilet (with septic tank)	--	--	--	--	--	--	--	--	--
		Chemical toilet	--	--	--	--	--	--	--	--	--
		Pit toilet (v entilated)	--	--	--	--	--	--	--	--	--
		Other toilet provisions (> min.service level)	--	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
		Bucket toilet	--	--	--	--	--	--	--	--	--
		Other toilet provisions (< min.service level)	--	--	--	--	--	--	--	--	--
		No toilet provisions	--	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
		<b>Total number of households</b>	--	--	--	--	--	--	--	--	--
		<b>Energy:</b>									
		Electricity (at least min.service level)	--	--	--	--	--	--	--	--	--
		Electricity - prepaid (min.service level)	--	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
		Electricity (< min.service level)	--	--	--	--	--	--	--	--	--
		Electricity - prepaid (< min. service level)	--	--	--	--	--	--	--	--	--
		Other energy sources	--	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
		<b>Total number of households</b>	--	--	--	--	--	--	--	--	--
		<b>Refuse:</b>									
		Remov ed at least once a week	--	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
		Remov ed less frequently than once a week	--	--	--	--	--	--	--	--	--
		Using communal refuse dump	--	--	--	--	--	--	--	--	--
		Using own refuse dump	--	--	--	--	--	--	--	--	--
		Other rubbish disposal	--	--	--	--	--	--	--	--	--
		No rubbish disposal	--	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
		<b>Total number of households</b>	--	--	--	--	--	--	--	--	--
Municipal in-house services	Ref.		2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
		<b>Household service targets (000)</b>									
		<b>Water:</b>									
		Piped water inside dwelling	--	--	--	--	--	--	--	--	--
		Piped water inside yard (but not in dwelling)	--	--	--	--	--	--	--	--	--
	8	Using public tap (at least min.service level)	--	--	--	--	--	--	--	--	--
	10	Other water supply (at least min.service level)	--	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
	9	Using public tap (< min.service level)	--	--	--	--	--	--	--	--	--
	10	Other water supply (< min.service level)	--	--	--	--	--	--	--	--	--
		No water supply	--	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
		<b>Total number of households</b>	--	--	--	--	--	--	--	--	--
		<b>Sanitation/sewerage:</b>									
		Flush toilet (connected to sewerage)	--	--	--	--	--	--	--	--	--
		Flush toilet (with septic tank)	--	--	--	--	--	--	--	--	--
		Chemical toilet	--	--	--	--	--	--	--	--	--
		Pit toilet (v entilated)	--	--	--	--	--	--	--	--	--
		Other toilet provisions (> min.service level)	--	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
		Bucket toilet	--	--	--	--	--	--	--	--	--
		Other toilet provisions (< min.service level)	--	--	--	--	--	--	--	--	--
		No toilet provisions	--	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
		<b>Total number of households</b>	--	--	--	--	--	--	--	--	--
		<b>Energy:</b>									
		Electricity (at least min.service level)	--	--	--	--	--	--	--	--	--
		Electricity - prepaid (min.service level)	--	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
		Electricity (< min.service level)	--	--	--	--	--	--	--	--	--
		Electricity - prepaid (< min. service level)	--	--	--	--	--	--	--	--	--
		Other energy sources	--	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
		<b>Total number of households</b>	--	--	--	--	--	--	--	--	--
		<b>Refuse:</b>									
		Remov ed at least once a week	--	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
		Remov ed less frequently than once a week	--	--	--	--	--	--	--	--	--
		Using communal refuse dump	--	--	--	--	--	--	--	--	--
		Using own refuse dump	--	--	--	--	--	--	--	--	--
		Other rubbish disposal	--	--	--	--	--	--	--	--	--
		No rubbish disposal	--	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
		<b>Total number of households</b>	--	--	--	--	--	--	--	--	--

Municipal entity services	Ref.		2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Name of municipal entity</b>		<b>Household service targets (000)</b> <b>Water:</b> Piped water inside dwelling Piped water inside yard (but not in dwelling) Using public tap (at least min.service level) Other water supply (at least min.service level) <i>Minimum Service Level and Above sub-total</i> Using public tap (< min.service level) Other water supply (< min.service level) No water supply <i>Below Minimum Service Level sub-total</i> <b>Total number of households</b> <b>Sanitation/sewerage:</b> Flush toilet (connected to sewerage) Flush toilet (with septic tank) Chemical toilet Pit toilet (ventilated) Other toilet provisions (> min.service level) <i>Minimum Service Level and Above sub-total</i> Bucket toilet Other toilet provisions (< min.service level) No toilet provisions <i>Below Minimum Service Level sub-total</i> <b>Total number of households</b>									
<b>Name of municipal entity</b>		<b>Energy:</b> Electricity (at least min.service level) Electricity - prepaid (min.service level) <i>Minimum Service Level and Above sub-total</i> Electricity (< min.service level) Electricity - prepaid (< min. service level) Other energy sources <i>Below Minimum Service Level sub-total</i> <b>Total number of households</b>									
<b>Name of municipal entity</b>		<b>Refuse:</b> Remov ed at least once a week <i>Minimum Service Level and Above sub-total</i> Remov ed less frequently than once a week Using communal refuse dump Using own refuse dump Other rubbish disposal No rubbish disposal <i>Below Minimum Service Level sub-total</i> <b>Total number of households</b>									
<b>Services provided by 'external mechanisms'</b>											
<b>Names of service providers</b>		<b>Household service targets (000)</b> <b>Water:</b> Piped water inside dwelling Piped water inside yard (but not in dwelling) Using public tap (at least min.service level) Other water supply (at least min.service level) <i>Minimum Service Level and Above sub-total</i> Using public tap (< min.service level) Other water supply (< min.service level) No water supply <i>Below Minimum Service Level sub-total</i> <b>Total number of households</b> <b>Sanitation/sewerage:</b> Flush toilet (connected to sewerage) Flush toilet (with septic tank) Chemical toilet Pit toilet (ventilated) Other toilet provisions (> min.service level) <i>Minimum Service Level and Above sub-total</i> Bucket toilet Other toilet provisions (< min.service level) No toilet provisions <i>Below Minimum Service Level sub-total</i> <b>Total number of households</b>									
<b>Names of service providers</b>		<b>Energy:</b> Electricity (at least min.service level) Electricity - prepaid (min.service level) <i>Minimum Service Level and Above sub-total</i> Electricity (< min.service level) Electricity - prepaid (< min. service level) Other energy sources <i>Below Minimum Service Level sub-total</i> <b>Total number of households</b>									
<b>Names of service providers</b>		<b>Refuse:</b> Remov ed at least once a week <i>Minimum Service Level and Above sub-total</i> Remov ed less frequently than once a week Using communal refuse dump Using own refuse dump Other rubbish disposal No rubbish disposal <i>Below Minimum Service Level sub-total</i> <b>Total number of households</b>									



**Table 58 MBRR Table SA9 – Social, economic and demographic statistics and assumptions (Continued)**

Detail of Free Basic Services (FBS) provided		2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
					Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Electricity	Ref.									
List type of FBS service	<u>Location of households for each type of FBS</u>									
	Formal settlements - (50 kwh per indigent household per month R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Informal settlements (R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Informal settlements targeted for upgrading (R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Living in informal backyard rental agreement (R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Other (R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Total cost of FBS - Electricity for informal settlements	-	-	-	-	-	-	-	-	-
Water	Ref.									
List type of FBS service	<u>Location of households for each type of FBS</u>									
	Formal settlements - (6 kilolitre per indigent household per month R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Informal settlements (R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Informal settlements targeted for upgrading (R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Living in informal backyard rental agreement (R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Other (R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Total cost of FBS - Water for informal settlements	-	-	-	-	-	-	-	-	-
Sanitation	Ref.									
List type of FBS service	<u>Location of households for each type of FBS</u>									
	Formal settlements - (free sanitation service to indigent households)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Informal settlements (R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Informal settlements targeted for upgrading (R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Living in informal backyard rental agreement (R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Other (R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Total cost of FBS - Sanitation for informal settlements	-	-	-	-	-	-	-	-	-
Refuse Removal	Ref.									
List type of FBS service	<u>Location of households for each type of FBS</u>									
	Formal settlements - (removed once a week to indigent households)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Informal settlements (R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Informal settlements targeted for upgrading (R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Living in informal backyard rental agreement (R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Other (R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Total cost of FBS - Refuse Removal for informal settlements	-	-	-	-	-	-	-	-	-

### Table 59 MBRR SA32 – List of external mechanisms

[illegible]

**Table 60 Schedule of Service Delivery Standards**

<b>Western Cape : West Coast District Municipality(DC1) - Schedule of Service Delivery Standards Table 59</b>		
<b>Standard</b>	<b>Description</b>	<b>Service Level</b>
<b>Water Service</b>		
	Water Quality rating (Blue/Green/Brown/NO drop)	Blue
	Is free water available to all? (All/only to the indigent consumers)	All
	Frequency of meter reading? (per month, per year)	Per Month
	<b>Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)</b>	
	One service connection affected (number of hours)	48 hours
	Up to 5 service connection affected (number of hours)	48 hours
	Up to 20 service connection affected (number of hours)	48 hours
	Feeder pipe larger than 800mm (number of hours)	48 hours
	What is the average minimum water flow in your municipality?	1 meter per second
	Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	Yes
	How long does it take to replace faulty water meters? (days)	3 Days
	Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)	Yes
	To what extent do you subsidize your indigent consumers?	6kl water
<b>Financial Management</b>		
	Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase)	Not Applicable
	Are the financial statement outsourced? (Yes/No)	No
	Are there Council adopted business process structuring the flow and management of documentation feeding to Trial Balance?	Yes
	How long does it take for an Tax/Invoice to be paid from the date it has been received?	within 30 Days
	Is there advance planning from SCM unit linking all departmental plans quarterly and annually including for the next two to three years procurement plans?	Yes
<b>Administration</b>		
	Reaction time on enquiries and requests?	Immediately
	Time to respond to a verbal customer enquiry or request? (working days)	1-5 Days
	Time to respond to a written customer enquiry or request? (working days)	1-5 Days
	Time to resolve a customer enquiry or request? (working days)	1-5 Days
	Does the municipality have control over locked enquiries? (Yes/No)	Yes
	Is there a reduction in the number of complaints or not? (Yes/No)	Yes
	How long does it take to open an account to a new customer? (1 day/ 2 days/ a week or longer)	30 min
	How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings?	Weekly
<b>Economic development</b>		
	How many economic development projects does the municipality drive?	EPWP Project
	What percentage of the projects have created sustainable job security?	None
	Does the municipality have any incentive plans in place to create a conducive environment for economic development? (Yes/No)	Yes
<b>Other Service delivery and communication</b>		
	Is a information package handed to the new customer? (Yes/No)	Yes a Contract
	Does the municipality have training or information sessions to inform the community? (Yes/No)	No
	Are customers treated in a professional and humanly manner? (Yes/No)	Yes

### **1.21 Municipal manager's quality certificate**

I H F Prins, municipal manager of West Coast District Municipality, hereby certify that the draft annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name \_\_\_\_\_

Municipal manager of West Coast District Municipality (DC1)

Signature \_\_\_\_\_

Date \_\_\_\_\_